

MUNICIPAL CORPORATIONS,
(IRELAND.)

A P P E N D I X

TO THE FIRST

R E P O R T

OF THE

COMMISSIONERS.

REPORT

ON

THE CITY OF DUBLIN.

Presented to both Houses of Parliament by Command of His Majesty.

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CONTENTS

	Page		Page
I. LIMITS		Sergeant-at-Law	39
By Charter	1	Secretary to the Lord Mayor	39
By Boundary Act	1	Register of the Lord Mayor's Court	40
By Police Act	1	Register of the Court of Conscience	40
Limits of Municipal Jurisdiction	2	Bailiffs of the Court of Conscience	40
Parishes	2	Order of Court of Quarter Sessions	43
II. CHARTERS		Governor of Newgate	43
New Rules	7	Keeper of the Sheriff's Prison	40
Statute of Gen. II. and Gen. III.	7	Keeper of the Marshalsea	40
Incorporated Guilds	7	Treasurer	41
III. CORPORATE BODY		Accountant	41
Tiths	7	Architect	41
Claret and Officers	7	Surveyor	42
Electors and Qualifications for Overseers and		Law Agents	42
Wardens	8	High Constables	42
Lord Mayor	8	Swallowtail	43
Aldermen	11	Masterbinder	43
Sherrifs	13	Clerks of the Common	43
Common-council-men	13	Chaplain	43
Trial of controverted Elections	13	Beadle	43
Recorder	14	Steffens	43
Deputy Recorder	16	Deputy Clerks of the Market	44
Clerks	16	Other Officers connected with the Market	44
President of the Court of Conscience	16	Officers connected with the Pipe-Water Estab-	64
Town Clerks	16	lishment	64
Marshall	16	Prisoners, Privileges of	64
Water Bailiffs	16	IV. JURISDICTION	64
Sergeant-at-Law	16	Criminal Jurisdiction	64
Register of Lord Mayor's Court	16	Court of Quarter Sessions	45
Register of Court of Conscience	16	Judges	45
Bailiffs of Court of Conscience	16	Jurisdiction	45
Gate	16	Practice of Stages	46
Governor of Newgate and Keeper of City		Number of Cases	46
Marshalsea	16	Jury	46
Keeper of Sheriff's Prison	16	Business of Witnesses	47
Treasurer	16	Fines	47
Other Municipal Officers	16	Observations	47
Clerks of the Market	16	Relation, or Cross Office	47
Inspector of the Hay Market	16	Police Office	47
Clerks of the Hay Market	16	Lord Mayor's Court	47
Wrightsmen at Barber's Gate	17	Civil Jurisdiction	49
Wrightsmen at the Green, Hale Gate	17	Lord Mayor and Sheriff's Court	49
Master of Works, and Officers of Pipe-Water		Amount of Jurisdiction	49
Establishment	17	Judges	49
Freemen, classes of	17	Taxes of Siding	49
Freemen of City at large	17	Motions in Chamber	49
Fees	18	Procuratory	49
Freemen from the Guilds	18	Pecuniary	49
Fees	18	Attain	49
Manners and condition of the Freemen	19	Attachment	49
No Roman Catholics admitted	19	Return Days	49
Governors' Bench	19	Foreign Attachment	49
Board of Aldermen	19	Parties	49
Commons	19	Bills	49
Assemblies, and Course of Business	19	Removal of Cases	49
Abstract	20	Privilege of a Freeman	49
How dissolved	20	Cases, by whom taxed	49
Port Assemblies	20	Fees returned	49
Acts of Assembly	20	Attorneys	49
Committees	20	Cases in Extension	49
FUNCTIONS AND RESOURCES OF OVERSEERS		New Trials	50
Lord Mayor	21	Settlements and Beggar's	50
Aldermen	21	Present State of Cases and Fees	50
Sherrifs	21	Trial and Judgment continued	50
Sheriff's Office, Officers in	21	Revised Statute	50
Fees in	21	Fees of the Sergeant-at-Law	50
Juries	21	Civil Bill Cases	50
Tern Grand Jurors	21	Court of Conscience	50
Quarter Sessions Grand Jurors	21	Judges and Officers	50
Special Juries, Valuation Juries, &c.	21, 22	Trial of Siding	50
Empannelment	22	Compensate Cases	50
Common-council-men	22	Appeal	50
Recorder	22	Practice	50
In the Court of Quarter Sessions	22	Issues of Fees	50
In the Lord Bill Court	22	Summons	50
In the Lord Mayor and Sheriff's Court	22	Service of	50
Consent	22	Monies in	50
President of the Court of Conscience	22	Hearing	50
Town Clerks	22	Warrant	50
As Town Clerks	22	Fees	50
As Prothonotaries of Lord Mayor and Sheriff's		Expenditure	50
Court	22	Barristers	50
As Clerks of the Peace and Clerks of the		Deputies	50
Peace	22	Splitting Causes of Action	50
Marshall	22	Coal Master's Case	50
As Marshall	22	Suits against the Bailiffs	50
As Register of Prothonotaries	22	No Court Backs	50
As Auctioneers of Pledges	22	Register's Fees	50
Water Bailiffs	22	Attorneys	50

	Page		Page
Observations	42	Incidental Expenses	96
Gazette	43	Expenditure on the Establishment	96
General Superintendence of	45	Expenditure on the Works	97
Surveys	46	Accounts	98
Sanitary Police	47	And by Imperial Commissioners	98
City Marshals	48	Observations	98
Southfield Parsonage	49	Liberty Foundations, &c.	99
Richmond Rectory	49	Grants Just Taxation	99
Expenses of Prisons and Penitentiaries	49	Seamans Grand Jurors	100
V. MUNICIPAL REGULATIONS	41	Town Grand Jurors	101
Police	41	Extent of their controlling Power	101
Statutes relative to the Watch and Police	41	Public Works	102
Urban District of Dublin Metropolis	42	Causes of Ignorance of Taxation	102
Domestic Inspectors	43	Officers of Grand Jury	103
Business of the Public Offices	43	Treasurer	103
Officers of Police	43	Secretary	103
Clerks	43	Inspector of Accounts	103
Office Constables	43	Collectors of City Rates	103
Peace Officers	43	Procurators to other Officers	103
Patrolling Constables	43	Salaries of Officers	103
Prisoners	43	Procurators for other Purposes	103
Nightly Watch	43	Amount of all Procurators	106
Police and Watch Establishments	43, 44	Taxes, how levied	107
Justices	44	Subsidies and Incidental Matters	107
Observations	44	Misuse of Money in defective Work	107
Police and Watch Funds	45	Parts of Money which should be set aside	107
Watch Tax	45	Money, how kept, disbursed, and accounted for	107
Gauging Tax	47	Power of issuing Procurators	108
----- Rates	48	Annual Account for Past Years	108
Parishioners' Licenses	49	Commissioners or Ward Warden	108
Publicans' Licenses	49	Statutes relating to	111
Other Licenses	49	Number of Commissioners	111
Fees and Fees at Municipal Offices	49	Qualifications	111
Parliamentary Grants	49	Meetings of the Board	111
Health of Expenditure	49	Officers	111
Buildings	49	Secretary	111
Low Expenses	49	Clerks	111
Hall and Cry	49	Engineers	111
Accounts and Receipts	49	Treasurer	111
Dates of Receipts as to Milewells	49	Law Agent	111
Recent Act as to Licenses	49	Costs	111
FINANCIAL AND COMMERCIAL, LITERARY AND IN- TELLIGENCE	49	Payments to Jurors	112
Original Subjection of the Corporation of Dublin	49	Funds	112
History of the Town	49	Rates	112
Planning and Cleansing	49	Balance of Cash Duty	112
Watching the Streets	49	Waste Street Tax	112
Compositions with the Corporation of Dublin	49	Expenditure	112
for certain Payments	49	Dolls	112
Cleansing	49	VALUATION OF THE CITY FOR LOCAL TAXATION	112
Lighting	49	Misuse of Money	112
Management of the Police, Cleansing, and	49	New Valuation	112
Lighting, &c. consolidated	49	Survey of Works	112
Survey of the Police, Cleansing, and	49	Police River Tax	112
Public Payments	49	Procurators of the Statutes	112
Composition with the Corporation of Dublin	49	Officers	112
for the Cleansing of the City	49	Inspector	112
Composition with the Corporation of Dublin	49	Secretary	112
for certain Lights	49	Surveyor	112
Agreement of the Corporation of Dublin to	49	Collector	112
supply Water	49	Treasurer	112
Acts now in force	49	Receipts and Disbursements	112
Local Limits of the Jurisdiction	49	A Return of Tax and other Monies received	112
Constitution of the Board of Commissioners	49	and expended pursuant to the Acts 17 and	112
Secretary of the Board	49	18 Car. II. c. 21, and Act 36 Geo. III. c. 44, ...	112
Lack of Commissioners from 1837	49	for preventing the Inclosures of the Public	112
Former Management	49	area in Dublin	112
Commission of Inquiry and Report in 1836	49	Accounts	112
The present Board	49	Accounts	112
Improvements effected	49	In respect of St. Patrick's Cathedral and	112
Maximum rate of Taxation maintained	49	Dublin Castle	112
Exemptions	49	Upon Homes	112
Return of Income and Expenditure	49, 50	Objections and Opposition to the Rate	112
Income	50	Proposed Transfer to the Commissioners of	112
Composition by the Corporation of Dublin	50	Police	112
For Police	50	LOCAL AND GENERAL TAXES	112
Lighting	50	Rates on School Houses	112
Cleansing	50	Rates on Houses in Rathfarnham Square	112
General Police and Lighting Tax	50	Rates on Houses in Margaret Square	112
Rate by Square Measure	50	Rates on Houses in MARYBON STREET AND	112
Rate by Linear Measure	50	PETERBOROUGH SQUARE	112
Practice of the Commissioners in im-	50	RATES ON HOUSES IN STURGEON'S GREEN	112
posing Rates	50	QUAY WALL TAXES	112
Applying	50	Taxes in the Liberties	112
Deductions and Exemptions	50	CHARITABLE INSTITUTIONS	112
Collection	50	Blind-Work Hospital	112
Watering Tax	50	Charity 23 Car. II.	112
Taxes for "Private Works charges"	50	Building	112
Fines, Rules of Sewage and Sanitary	50	Original Design sketched	112
Expenditure on the Establishment	50	Objects of	112
Accounts	50	Act of 10 Geo. I.	112
Salaries of Officers to be appointed by the	50	Right of Governors of Rensselaer Smith's School	112
Local Government	50	Right of Bishop of Meath	112
Of Officers to be appointed by the Commis-	50	Right of Masters of St. Werburgh's Parish	112
sionary	50	Days' Qualification	112
Return of Officers, their Duties, &c.	50	Governors of	112
		By Charter	112
		By Statute	112

	Page		Page
Supervisors of Bulwark Lightmen	165	Green Hill Coast	223
Remuneration of Light Duties	165	Duty of Green Hill Wigh-keeper	224
Messengers	165	Leather Cases	224
Amount of Salaries	165	Corn Markets	224
Penalties and Allowances	165	Thomas Street Market	224
Business of the Board	165	Grand Canal Harbour Market	224
Ballast Department	166	Corn Exchange	225
Pilot Department	166	Amount of Bread, 1 Geo. II., c. 15; 20 Geo. II., c. 11, 18 Geo. III., c. 17; 15 and 14 Geo. III., c. 17; 17 and 18 Geo. III., c. 17; 15 and 16 Geo. III., c. 22; 19 and 20 Geo. III., c. 50, 21 and 22 Geo. III., c. 29; 23 Geo. III., c. 24	227
Change of Pilgrage outwards on Colham	169	Minor Markets, and General Remarks	227
Delivery of the Dublin Pilot System	169	General Remarks on Markets	227
Harbour	170	VII. CORPORATE PHILOPHY	228
Promised Works in the Harbour	174	Revenue	228
Great North Wall	171	Excises	228
Dredging	173	Amount Revenue	228
Groving Salts	173	St. George's Rents	228
Dockyard Harbour	174	At Hall's House	228
Northampton	174	St. Mary's Abbey and Thomas Court Rents	228
Rents	174	Hotel of the Estate of the City of Dublin	228
Fines	174	Amount Revenue	228
Proprietors of North Lots	174	St. George's Rents	228
Refugees Harbour	174	Athlone or All Saints' Rent	228
Audited Port Accounts	174	St. Mary's Abbey and Thomas Court Rents	228
Light-houses and Light-ships	174	Recapitulation	228
Collection of the Light Revenue	174	Excises	228
Disbursements	174	Leases	228
Building of Light-ships and Tenders	174	Leases	228
Revenue	174	Leases	228
Penalties and Charges	174	Leases	228
Incidental Charges	174	Leases	228
Audited Accounts	174	Leases	228
Separate Accounts kept	174	Leases	228
Debitum Debit	174	Leases	228
The Old Debt	174	Leases	228
Restoration on the Forum of Borrowing	174	Leases	228
Consent of Lord Leinster	174	Leases	228
Consent of Treasury	174	Leases	228
Interest	174	Leases	228
Amount of Principal Money	174	Leases	228
Provision for a Sinking Fund	174	Leases	228
Disposal of the Restorations	174	Leases	228
Issue of 250 Debitum	174	Leases	228
Year 1822, 20 Debitum 4 Jan.	174	Leases	228
" 20 " 11 April	174	Leases	228
" 20 " 7 June	174	Leases	228
" 20 " 21 June	174	Leases	228
" 20 " 5 July	174	Leases	228
" 20 " 19 July	174	Leases	228
" 20 " 26 July	174	Leases	228
" 20 " 3 Aug.	174	Leases	228
" 20 " 27 Sept.	174	Leases	228
" 20 " 4 Oct.	174	Leases	228
Year 1823, 10 " 23 May	174	Leases	228
Revenue of 250 Debitum	174	Leases	228
Further Issue of Debitum in 1823	174	Leases	228
March 1, 20 Debitum	174	Leases	228
" 16, 20 " "	174	Leases	228
" 20, 20 " "	174	Leases	228
Practice of raising money on Fictitious Bills	174	Leases	228
Remarks	174	Leases	228
Bulwark Office Sinking Fund	174	Leases	228
Deposits from the Discretion of the Act	174	Leases	228
Tolls of Boroughs and Disbursements	174	Leases	228
General Remarks	174	Leases	228
Finance	174	Leases	228
Metrol Bridge	174	Leases	228
VII. FAIR AND MARKETS	174	Leases	228
Tolls and Customs	174	Leases	228
Authority under which raised	174	Leases	228
Grant of Customs	174	Leases	228
Long Engagement of Customs	174	Leases	228
Petition to Irish House of Commons	174	Leases	228
Schedule of Tolls and Customs	174	Leases	228
Amount of Tolls and Customs	174	Leases	228
Mode of Collection	174	Leases	228
Goods by Grant and Royal Customs	174	Leases	228
Reference to the Collection of Tolls	174	Leases	228
Markets and Market Tolls	174	Leases	228
Authority whence derived	174	Leases	228
Market Duties	174	Leases	228
Number of Markets	174	Leases	228
Smithfield Market	174	Leases	228
Authority assumed by the Guild of Butchers	174	Leases	228
Removal of Pig Market	174	Leases	228
Smithfield Hay and Straw Markets	174	Leases	228
Hay and Straw Inspection, Duties of	174	Leases	228
Remuneration	174	Leases	228
Amount of Revenue, and how disposed of	174	Leases	228
Smithfield Market	174	Leases	228
Smithfield Wagonmaster, his Duties and Emoluments	174	Leases	228
Fees	174	Leases	228
Kevin Street Market	174	Leases	228
Fish Market	174	Leases	228
Pineapple Market	174	Leases	228
Fruit Market	174	Leases	228
Egg and Poultry Market	174	Leases	228
United Butter Case, Thomas Street	174	Leases	228
Butter Tax	174	Leases	228

	Page		Page
Assessors	270	Wardens	287
Constitution	270	Wharfedale, &c.	288
Wardens and Wardens, how elected	270	Goldsmiths	288
Duties of	270	Croppers	288
Privileges of	270	Fish-makers	288
Salaries	271	Cholera	288
Freedom	271	Blackbills and Plasterers	288
Two classes of Freedom	271	Barbers	288
Admission by Right	271	Carriers	288
Town and Stamp Duty	271	Brewers	288
Number of Freedom	271	Apothecaries	288
Guild	271		
Members of Roman Catholics	271		
Privileges	271		
Charges and Seals, how elected	271		
Salaries and Duties of	271		
Charters	272		
Representatives in the Common Council	272		
Property	272		
Debt	272		
Coal Mines	272		
Free to Coal Mines	272		
3 W.E. IV. c. 55	272		
Charges for Malt	272		
4 Geo. IV. c. 147, s. 111	272		
3 and 3 W.E. IV. c. 50	272		
Mays and Constables of the Staple	272		
GUILD OF TAYLORS	272		
Charters	272		
2 Henry, 9th July	272		
Charters, Car. II.	272		
3 W.E. III. 2nd June	272		
Constitution	272		
Master, how elected	272		
Wardens, how elected	272		
Freedom	272		
Treasurer	272		
Council of the House	272		
Property	272		
Debt	272		
Accounts	272		
THE OTHER GUILDS GENERALLY	272		
Charters	272		
Master, &c., is he of the Trade	272		
Apprentices	272		
Qualities	272		
State of the Guilds and Intermixing with Trade	272		
GUILD OF BRIGHTONERS	272		
GUILD OF BUTCHERS	272		
GUILD OF GOLDSMITHS	272		
Charters, 1 Can. I.	272		
Master's Oath	272		
Constitution	272		
Master and Wardens, Election of	272		
Council	272		
Fees as Appointed	272		
Assay-Master	272		
Deputy	272		
Wardens and Deacons	272		
Brooks and Clerk	272		
Awaying of Gold and Silver Plate, confined to the Goldsmith's Company for a term of Years	272		
Salaries of Assay-master	272		
The Assaying and Stamping of Gold regulated	272		
Power payable to the Goldsmith's Company	272		
for Gold assayed	272		
Application of the Moneys received for Assay	272		
THE	272		
Office Hours	272		
Books to be kept	272		
Power to make Bye-Laws	272		
Town Wardens	272		
His Salary	272		
Regality of Dealers in Gold or Silver Ware	272		
Fee	272		
Power of Goldsmith's Company to appoint Assay-masters of Gold and Silver throughout Island	272		
Further Regulations for securing the Payment of the King's Duty	272		
Percentage on the Duty granted to the Goldsmith's Company	272		
Management of the Duty transferred to the Commissioners of Stamps	272		
Regulations for Assay-office	272		
Duty of Assay-master	272		
Duty of Town Wardens and Deputy Assay-master	272		
Duty of Wardens and Deacons	272		
Return of Property by the Guilds	272		
Seals	272		
Barbers	272		
Bakers	272		
Butchers	272		
Carpenters	272		
Coopers	272		
Cooks and Vintners	272		
Tanners	272		
Tallow-chofflers, &c.	272		
Green and Silversmiths	272		
MANORIAL JURISDICTION OR LIBERTIES 283			
Manors comprised within the Liberty of St. Sepulchre	283		
Boundary of the Manor of St. Sepulchre's	283		
Wards	283		
CHARTERS	283		
1st Charter of John	283		
2d Charter of John	283		
3d Henry III.	283		
Edward III.	283		
Richard II.	283		
Confirmed by Henry VI.	283		
Charles I.	283		
Officers, and how appointed	283		
Sheriff	283		
Deputy	283		
Register	283		
Marshal	283		
Cummar, Weighmaster, and Clerk of the Market	283		
Constables of the Wards, Secretary, and Collector	283		
Perkins	283		
Jurisdiction of Liberty	283		
Crown Land	283		
Court Rolls	283		
Court of Record	283		
Criminal Jurisdiction	283		
Court Fees	283		
Civil Bill Jurisdiction	283		
Marriages	283		
Time of Sitting	283		
Admiralty	283		
Duty of Constables, and Enforcements	283		
Register, his Duty and Salary	283		
Fees	283		
Marshal, his Duty and Enforcements	283		
Cummar	283		
Constable of the Ward	283		
Inspector of Lights	283		
The Grand Jury	283		
Secretary of Grand Jury	283		
Collector	283		
Treasurer of Prisoners	283		
Putting and Repairing, Cleaning and Lighting Courtrooms and Prison	283		
Clerk of the Market and Weighmaster	283		
Incidental enforcements	283		
Butler-Treasurer	283		
Market Justice	283		
Fairs, Markets, Tolls	283		
Kingswood Market	283		
Town-street Market	283		
LIBERTY OF MARKET CROSS AND DOVER 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF THE DEAN AND CHURCH OF ST. SEPULCHRE	283		
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		
Marshal, how appointed	283		
Clerk of the Markets	283		
Market	283		
Weighmaster	283		
Deputies with Lord Mayor	283		
LIBERTY OF ST. SEPULCHRE'S CHURCH 283			
Charters	283		
Statutes	283		
Courts	283		
Court House	283		
Sheriff, how appointed	283		

Opportunities were given, as prescribed by the statute, to individuals to appeal to the commissioners against the rate of valuation on their houses. Many persons availed themselves of this power, and the valuation was in some instances corrected on such appeals. Some instances of apparent inequality of valuation were pointed out to us in the lists, but the general impression appears to be that, substantially, the valuation fairly represents the relative values of the houses, &c. comprised in it.

It is of the first importance in any arrangements on the subject of the local taxation of Dublin that the new valuation should be, in the first instance, adopted as the main basis of assessment; but there are several considerations to be attended to in adopting that work, which should be provided for to prevent injustice to individuals.

The chief of these is an inevitable consequence of the principle on which the valuation was made, as stated to us by the secretary to the commissioners.

Their valuation was calculated on their judgment of the annual value of each house as it appeared and was occupied at the time of their investigation, supposing it to be let for a year, without considering any prospective deterioration. This mode of valuation necessarily was calculated to produce, on the whole, a somewhat larger rental than under ordinary circumstances could be obtained by the proprietors, and to lead to serious inequalities in the course of a few years between the real and nominal values of houses in declining situations. Some instances of such changes having taken place since the Report of the Commissioners was made, were stated to us, and many more changes of a like nature have probably already occurred.

It is not only in the deterioration of the properties valued, that changes are to be noticed. Many houses, even whole streets, have been built since the Report was made, and others have undergone material alterations, largely increasing their annual value.

It is obvious, therefore, that power should be given, under any new arrangements, to remedy these consequences, and to provide for a continued revision of the valuation by competent authorities.

By the 20th section of the Act His Majesty's castle of Dublin, and other houses belonging to His Majesty, and all hospitals, were exempted from the valuation. Some other public buildings of great extent, as the College, Bank of Ireland, Royal Exchange, Lemen Hall, and King's Inns, were also omitted by the Commissioners, as being in character essentially different from private dwellings or premises, and (with the exception of the Bank) being exempt from minister's money. Many of these establishments are, however, at present rated to local assessments, and the chief commissioner of the paving board enumerated to us assessments of paving tax on such premises amounting to about 2,500*l.* per annum, which would be no longer available if the taxation were to be limited to the buildings comprised in the new valuation. The paving tax is also chargeable on ground not built upon, and the chief commissioner of the paving board stated that further charges, to the amount of about 2,000*l.* were available from such premises, which are also excluded from the new valuation.

149. The Supply of Water to the inhabitants of the city has long been under the management of the corporation of Dublin, who have been enabled by the legislature to levy certain pipe-water rents or rates. The produce of these rates forms an important branch of the revenue of the corporation; and as the subject of the rates is much involved with questions as to the liability of the corporation for management of the funds and trusts vested in them, we defer our statement of the pipe-water affairs to the part of this Report which treats of the property of the corporation.

SUPPLY OF WATER.

150. The Poddell River, which flows, under ground, through a considerable portion of the southern side of the city, adjacent to the cathedral of St. Patrick, His Majesty's castle of Dublin, &c., and empties itself into the Liffey, below Essex-bridge, has been the subject of legislative regulation from an early period.

PODDELL RIVER
TAX.

By the 8 Hen. VII. c. 1, every man who doth dwell or inhabit, or hath a house or shop upon the Poddell, upon every part thereof, shall cleanse and sweep the precinct of his tenement or inheritance to the said channel, as it was of old time, upon pain of 20*s.*, to be levied by the prior of the church of St. Patrick for the time being.

Provisions of the
statute.

By the 17, 18 Car. II. c. 21, the following persons (or five of them, whereof the Archbishop of Dublin should be one) were appointed commissioners for preserving the cathedral of St. Patrick's from ruin or decay, by reason of the nuisance and inundation of the Poddell; viz.—

The Mayor of the City of Dublin,
The Archbishop of Dublin,
Edward, Earl of Marsh,
The Lord Chief Justice of Chief Place,
The Chief Justice of the Common Pleas,
The Chief Baron of His Majesty's Court of
Exchequer,
His Majesty's Principal Secretary of State,

His Majesty's Attorney and
Solicitor-General,
The Dean of the Cathedral Church of the
Holy Trinity, Dublin,
The Dean of the Cathedral Church of St.
Patrick, Dublin, and
The Recorder of the City of Dublin,

for the time being. Powers were conferred upon them, for enabling them to execute their commission; and (by s. 8) in case they should find that the diverting of the streams could not be effected without some considerable expense, they were empowered to lay such tax or assessment upon the dean, dignitaries, and probands of the cathedral church of St. Patrick, and the several inhabitants of St. Patrick-street and the close of the cathedral, and on all persons that live within the liberties of St. Sepulchre's and Donore, or within the level and danger of the inundation, as they should conceive should be sufficient to defray the charges of making a new

Q

MUNICIPAL
REGULATIONS.

graft or current, or scouring or cleansing the old grafts or currents, for preventing the inundation and confluence of waters to the overflowing of those parts; Provided (a. 9) that no person be rated or assessed to the tax in one year above the sum of 5*l.*; and the commissioners were authorized to cause the moorings to be equally rated, assessed, and taxed upon the several parishioners and inhabitants of the places aforesaid; and the same to be levied and collected by distress and sale of the offender's goods.

By the 36 Geo. III. c. 44, the following were added to the former commissioners:—

The Vicar or Vicars-General of the Diocese of Dublin,
The Archbishop of Dublin,

The Chancellor of the Cathedral Church of St. Patrick,
The Lord of the Manors of Thomas Court and Donore,

and "the Keeper of the Signet or Privy Seal" is named, instead of "His Majesty's Principal Secretary of State." The commissioners, or any three of them (save in certain cases) are empowered to carry the former Act and this Act into execution; and, to raise a fund for the purpose, the commissioners, or any five of them, shall, as often as they shall find it necessary, lay such tax and assessment as they shall think sufficient to defray the expense of the execution of this Act, upon the dean, dignitaries, and prebendaries of the said cathedral church of St. Patrick's, Dublin, and upon every house in the liberties or baronies of St. Sepulchre's, and Thomas-court and Donore, in the said Act named, and upon every house then built, or thereafter to be built, situate in the city of Dublin, or in the adjoining liberties or baronies of St. Sepulchre's, Thomas-court and Donore, or in the county of Dublin, and which houses were, or should be also liable to the tax for the support of the workhouse or foundling hospital, and under which houses the said watercourse run or should run, or from whence any water should flow through any sewer or drain into the said watercourse; and upon every house then built or thereafter to be built on both sides of streets in the city, or in the said adjoining liberties or baronies, or in the county of Dublin, and which houses were or should be liable to the tax for the support of the workhouse or foundling hospital, the kennels of which streets empty and discharge themselves into the said watercourse, or into any sewer or drain communicating with, or leading or running into, the said watercourse.

This tax was not to exceed in any one year 1*s.* in the pound of the respective yearly values or rents according to which such houses were chargeable to the foundling hospital tax, nor to exceed 3*d.* for any one house in one year.

The commissioners were also directed to rate and assess upon the dean, dignitaries, and prebendaries of the said cathedral church of St. Patrick's, and on His Majesty's castle of Dublin, and the precincts thereof, comprehended within the places from whence the said waters descend into the said watercourse, and through which the said watercourse runs, such rate and assessment as the commissioners, or any five or more of them, should think reasonable; and they should specify in the order of assessment to be made by them the time when such rate and assessment should be paid.

The Act enabled the commissioners to appoint an inspector, at a salary not exceeding 10*l.* a year, his duties being to view the watercourses, sewers, drains, apertures, and communications, and to inspect and execute the buildings, works, and repairs ordered by the commissioners for repairing and preserving it, with powers for enabling him to execute the required works, also, proper persons to be collectors of the rates, and a treasurer, who was bound (on oath, if required by the commissioners,) on the 1st of March in every year, or oftener if required, to give in a true, exact, and perfect account in writing, under his hand, of all money which he has received, paid, and disbursed, by virtue of his office, twelve months preceding the 1st of March, and from whom, said to whom, and for what purposes, and on what occasion, and at what times.

The Commissioners of this Board, which is almost exclusively composed of official persons, have neglected, and well-nigh abandoned the performance of their duties altogether. Years have elapsed without their having had a meeting. There has not been any legal meeting since 1830. The meetings have sometimes been appointed at the Mansion-house, sometimes at the Sessions-house, for the sake of having the presence of the lord mayor and recorder, who are members. Five must be present to make an assessment, but any three can make orders for other purposes; yet, such has been the difficulty of getting a meeting of the commissioners, that the inspector habitually executes any matter he thinks proper to be done, without waiting for an order from the board.

The Officers of the Board are, their—

Inspector,
Secretary,
Surveyor,
Collector,
Treasurer

Inspector.

The office of Inspector is defined by the statute of 36 Geo. III., as already mentioned. It is made his duty to execute all buildings, works, and repairs ordered by the commissioners; his salary not to exceed 10*l.* (Irish) a year. But it appears the Inspector has had, besides, a salary of 25*l.* (Irish), as "superintendent" for conducting the works—an obvious violation of the statute.

This officer is also the collector, and has, in fact, the management of the entire of the affairs. He keeps the books called the collector's books, and the books for the expenditure of the works.

Secretary.

The statutes do not give a Secretary to the commissioners, but the Register of the Diocese of Dublin has usually acted as secretary, and has received "compensation" occasionally for his services, 20*l.* or 30*l.* at a time; no adequate services appear to be rendered.

Surveyor.

The Surveyor assists the inspector in preparing an estimate of the probable expense of the

intended works previously to imposing an assessment, and is paid by an order of the board for his trouble.

The Collector is paid $7\frac{1}{2}$ per cent. upon the sums collected; the allowance was formerly 5 per cent. The present inspector is also appointed collector, but employs a person to do the duty for him; to this person he pays only 5 per cent., being himself allowed $7\frac{1}{2}$ per cent. The board have not required any security from him, but the person employed by him has given him security. A former collector was a defaulter, but had given security; and his sureties having been sued, the amount for which he failed was, after a trial, recovered.

The Treasurer is always one of the commissioners, and receives no salary or compensation. The deans of St. Patrick, it seems, have usually held the office.

The inspector states, that, as he has received sums on account of the tax, he carried on the works with them, and accounted with the dean for them; that the dean is seldom in town, but that when he got a large sum of money (as the 290*l.* assessed upon the Castle of Dublin) he handed it to the dean; and when he had not money, and the dean had, he drew further from him.

Upon the death of Dean Keatinge a sum in his hands exceeding 100*l.*, belonging to this fund, was lost; he died insolvent, and there were no means of recovering it.

The deans keep a book called the Treasurer's book. We had not the advantage of examining the present dean upon our inquiry.

There have been thirteen assessments under the Act of 1796, six of them at 1*s.* in the pound; one at 9*d.*, one at 8*d.*, four at 6*d.*, and one at 4*d.* The particulars of the receipts and disbursements appear by the following Return:—

Collector.

Treasurer.

Receipts and
Disbursements.

A RETURN of Tax and other Monies Received and Expended, pursuant to the Acts 17th and 18th Chas. II., chap. 21, and Act 36th Geo. III., chap. 44, for Preventing the Inundation of the Poikell River in Dublin.

AMOUNT OF TAX AND OTHER MONIES RECEIVED.										EXPENDITURE.										COLLATERALS.

The Accounts of this board have not been audited by the Commissioners of Public Accounts, nor have the rate-payers had any control over them. The inspector could not inform us where the vouchers were. In the charge of deans, he said, the documents were not taken care of; the treasurer's book was all that was looked for.

The Assessments are made upon a previous report of the inspector as to the state of the river, accompanied by an estimate of the probable expense of the necessary works.

They are not imposed annually, but when it is considered that a necessity appears.

The assessments consist, by law, of three distinct parts:—

- 1st, A rate upon the Dean, Dignitaries, and Prebendaries of St. Patrick's.
- 2d, A rate upon His Majesty's Castle of Dublin.
- 3d, A rate upon houses.

A certain ratio has been adopted for forming these relative assessments; thus:—

Where the rate upon houses was assessed at 1s. in the pound, 20*l.* have been assessed in respect of the cathedral, and 250*l.* in respect of the castle; and

Where the rate upon houses was at 6*d.* in the pound, 10*l.* have been imposed for the former, and 140*l.* for the latter.

We could not discover upon what principle these assessments were adopted; that in respect of the cathedral seems much below the fair proportion; a circumstance attributable probably to the number of clerical commissioners under the Act of 1796.

This rate has not been assessed, individually, upon the dean, dignitaries, and prebendaries, on whom the statute appears to impose it, but upon the corporation of the dean and chapter; a result which may be ascribed to the same cause.

Upon the last assessment upon the castle of Dublin, the Board of Works disputed the fairness of the rate, alleging that in proportion to the extent of ground covered by the castle, compared with the remainder of the district assessed, the rate was too high; the amount, however, was afterwards paid.

In practice, the rates upon Houses have been made upon all houses, the channels in front of which in the street, or the sewers, communicate with the Poddell river.

An extraordinary state of things has arisen with regard to this rate, from the repeal, in 1822, of the Foundling Hospital Tax by the 3 Geo. IV. c. 35. The Statute of 1796 directed, that the Poddell River Rate should not exceed in one year 1*l.* in the pound of the yearly value, according as the houses were chargeable to the Foundling Hospital Tax, and limited the assessment to houses which "are or shall be also liable" to that tax; and hence serious doubts have been entertained, whether, as the Foundling Hospital Tax was repealed, and the houses were no longer liable to its payment, any rate can legally be imposed under the 36 Geo. III. The commissioners, however, having submitted a case to the attorney-general (Mr. Fincket), he gave his opinion, that the assessment could still be made on the Foundling Hospital Valuation, notwithstanding the repeal of the Foundling Hospital Tax; and thereupon they made the rate of 1829, which is the latest that has been imposed.

This rate consisted of 2,632 items of valuation (dwelling-houses), and amounted to 1,016*l.* 16*s.* 8*d.*, exclusively of the sums assessed upon the cathedral and the castle.

Houses which had been built since the last valuation to the Foundling Hospital Tax were not rated, there being no provision for the purpose. On this account it appears that 145 houses were omitted from the assessment of 1829 which otherwise would have been taxable; the number of houses benefited, but exempt on this account, must now be greater.

In imposing this rate there were just five commissioners present, and it was very difficult to procure their attendance; two or three meetings were called before so many as five could be got to attend.

The rate met with considerable opposition, and a public meeting of the inhabitants was held, who memorialized the board. In 1830, a board of three commissioners attended; a reply had issued, at the suit of a party dissatisfied upon for the tax, but the proceedings were dropped on the representation of the commissioners that they would endeavour to have some alteration made in the Act, and the duties placed under the commissioners of paying; a proposal at which some did not appear to be pleased. The general resistance, however, to the payment of the tax continued; and after a lapse of four years, Mr. Maguire (the collector and inspector) considered it useless to proceed further in the collection, and closed the account on the 25th March, 1833; the gross amount of the tax collected (exclusively of the cathedral and castle rates) having been 472*l.* 18*s.* 10*d.*

Although the house rate of 1829 amounted to 1,016*l.* 16*s.* 8*d.*, as above mentioned, and shown to us by the inspector, it is otherwise stated in the letter addressed by the commissioners to the Lord Lieutenant, in January 1830, requesting payment of the rate assessed upon the castle. They therein say, that they did, "on the 7th day of May last, make an assessment on the estimate laid before them by their inspector, for works necessary to be done in said river, amounting to the sum of 823*l.* 7*s.* 4*d.* sterling, and as directed by the 27th section of said Act, did assess the sum of 523*l.* 7*s.* 4*d.* on all dwelling-houses situate on the sides of streets in the city of Dublin and liberties of St. Sepulchre, Thomas court and Daire, or county of Dublin, from which any water flowed into the said Poddell river; the sum of 20*l.* on the cathedral church of St. Patrick; and the sum of 280*l.* on His Majesty's castle of Dublin."

A difficulty appears to exist as to ascertaining the houses liable to assessment in another respect, namely, from the want of means of ascertaining from what houses the water flows into the Poddell river, through other sewers or drains; which are for the most part under the control of other bodies.

An objection also arises in taxing houses, the waters from which, or from the kennels of the streets along which they lie, at the passing of the Act of 1796 flowed into the river from sewers or drains since stopped up or removed, but which are now discharged by other means; and it is remarkable, that that Act itself (s. 3) enabled the commissioners "to stop any opening to or

MUNICIPAL
REGULATIONS
Accounts.

Assessments.

In respect of St.
Patrick's Cathedral
and Dublin Castle.

Upon Houses.

Objections and op-
position to the Rate.

MUNICIPAL
REGULATIONS.

communication with the said watercourse from any house, yard, or other place, through which any matter may be conveyed to the said watercourse, which may cause obstructions therein."

It is alleged, that the system of sewers of the Commissioners of Paving is at present damaged, by the circumstance that they are unable to interfere with the course of the Poddell river, or make sewers into it, or make use of its waters for beneficial public purposes, although a proper appropriation of its waters would conduce to the cleanliness of the city, and the health of the inhabitants.

Proposed Transfer
to the Commis-
sioners of Paving.

A correspondence took place early in the year 1830, in which four of the Poddell River Commissioners requested the Lord Lieutenant to consider the propriety of having a bill introduced for an Act to vest their powers in the Commissioners for Paving. The Lord Lieutenant referred the matter to the Commissioners of Paving. They reported, that the requisite repair and cleansing the river, &c. would amount, in the first instance, to 961*l.* 0*s.* 6*d.*, and that the annual cost of its future maintenance would amount to 120*l.*, that it appeared desirable for the public that the proposed transfer should be carried into effect, the expense attending the care of the river being provided by a reasonable assessment upon St. Patrick's cathedral and the castle of Dublin, and that the assessment upon private houses, under the 36 Geo. III. should be abandoned, as they seemed incapable of paying it; and that with respect to them also, the river was in the nature of a sewer, which (they were advised) should be a charge upon the general funds of that board; and that under these regulations, and a fund being provided for the present repair and cleansing, they did not see any objection to the proposed transfer.

LYING-IN-HOS-
PITAL TAXES.

151. In 1785 an Act (25 Geo. III. c. 43) was passed for the lighting and watching of Rutland Square, and for the better support and maintenance of the Hospital for the relief of poor Lying-in women in the city. By this Act the Governors of the Foundling Hospital and Workhouse were required to levy 1*l.* 15*s.* 6*d.* per annum for every Sedan-chair kept in the city or within one mile thereof, except hackney sedan-chairs and those kept by the makers for sale, above all other sums payable; such sums to be paid over to the Governors and Guardians of the Lying-in-Hospital, except 6*d.* in the pound for collecting. The 48 Geo. III. c. 140, a. 64, required the receiver of the police district of Dublin metropolis to account with the hospital for such sums of money. By the 25 Geo. III. c. 20, in order to create a permanent fund for lighting the lamps or globes, which may be placed on the rails or other fence enclosing the garden ground, and likewise to promote the benefit of the Lying-in-Hospital, all the houses from No. 1 to 48 (set forth in the schedule) shall for ever be chargeable and liable to the annual payment of 1*s.* 9*d.* for each foot running measure in front, to the guardians and governors of the hospital for the benefit thereof, and for the perpetual lighting of the lamps on the rail of the said fence, the same to be paid half-yearly, viz., on the 1st of November and 1st of May; and (by s. 21) for the due regulation of the lights in the front of the several houses on the East, North, and West sides of the square, it was enacted, that all lights or lamps erected before these houses should be lighted by order and under the direction of the guardians and governors of the hospital; and in order to defray the expense they were authorized to demand, receive, and levy by distress and sale, the sum of 3*s.* by the year for each globe, lamp, or lamp-iron, erected by any inhabitant occupier or proprietor of the said houses in front thereof. By section 22, the inhabitants of the houses, not exceeding thirty feet in front, were compelled to erect one lamp-iron, with a proper globe or lamp on the front railing; the inhabitants of houses exceeding thirty feet, and not exceeding fifty feet in front, to erect two; and the inhabitants of houses exceeding fifty feet in front, to erect three. By section 24, the inhabitants from No. 1 to No. 48, on complying with the requisites of this Act, were exempted from any tax or imposition whatsoever, imposed by virtue of any law "now in force, or hereafter to be made, for the lighting or regulating the lamps of the city of Dublin, or any part thereof." We have already stated (page 77) the provisions of the subsequent Acts, 47 Geo. III., 50 Geo. III., and 54 Geo. III., bearing upon these enactments, as to the lighting of the square; and (page 84,) the mode adopted by the Commissioners of Paving for raising the houses in this square, for paving and cleansing only.

The above Act of the 25 Geo. III., contained some general regulations as to private and hackney sedan-chairs, for preventing nuisances to fountains and conduits, and for enabling grand juries throughout Ireland to present money for support of females to be instructed at the hospital: it also provided that the governors of the hospital should account annually before the Commissioners of Imprest Accounts, for the several receipts and expenditures of money received by virtue of this Act or otherwise, on account of the charity, and it enabled them to borrow a sum of 5,000*l.* for completing their buildings, &c., and to make bye-laws for the regulation of their concerns.

The produce of the tax exceeds the expense of lighting the square, and painting and keeping the railing in order, only by a few pounds, as appears by the accounts of the hospital hereinafter mentioned.

RATES ON HOUSES
IN MERRION-
SQUARE.

152. By the 31 Geo. III. c. 45, certain commissioners were empowered to contract for making, improving, and enclosing Merrion-square. The number of commissioners named in the Act was 20, and the surviving commissioners (five being present) were empowered, upon notice of the death or resignation of any commissioner, to elect in his place another person, being a proprietor or inhabitant of any house of the square.

By section 2, in order to create a permanent fund for the purpose, all and every the houses and tenements, &c., on the north, east, south, and west sides (as therein described and set forth in a schedule) were made chargeable with an annual payment of such sum as the commissioners,

or any five of them, should by writing, under their hands and seals, direct and appoint, not exceeding the rate of 3s. for each foot, running measure, which the fronts contain (as in the schedule), to the commissioners, for the purpose of completing the enclosures, improving the inside of the square, and for providing for and paying the necessary rent, and other expenses which might attend the obtaining the ground within the enclosure; to be payable during 147 years, half-yearly, viz. 1st of May and 1st of November.

The commissioners were empowered to raise money by mortgage of the fund, or debentures thereon, for the purposes of the Act; and by the 40 Geo. III. c. 62, s. 12, they were required to account before the Commissioners of Imprest Accounts.

The accounts of the commissioners of this square, published in the 19th, 20th, and 21st Reports of the Commissioners for auditing Public Accounts in Ireland, exhibit the following details:—

RECEIPTS.

	Merrion Square Tax.	Gas Light Subscriptions.	Feas. Subscribers.	For Keys.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Year ended 5th Jan. 1833	326 12 9	58 17 10	33 9 0	7 14 5	485 13 4
" " 1831	365 15 4	-	37 5 6	7 15 5	410 16 4
" " 1832	379 1 7	-	49 17 6	8 19 8	437 9 1

DISBURSEMENTS.

	Salaries.	Incidents, in- cluding Light- ing, Repairs, &c.	Rent.	Interest.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Year ended 5th Jan. 1833	39 9 6	149 7 12	62 1 5	123 13 4	372 8 24
" " 1831	31 0 0	259 11 1	129 5 1	-	420 6 2
" " 1832	31 0 0	155 5 8	120 9 2	41 11 0	358 6 8

The last account shows that the commissioners were in debt, for interest, in January, 1832, £1,449 15s. 8d.; and that the outstanding debentures of Merrion-square were as follows:—

18 debentures of £100 each, late Irish currency, issued at 6 per cent., reduced to 5 per cent., amounting in present currency to	£1,661 10s. 9d.
25 debentures of £100 each, issued at 5 per cent.	2,307 13 10d.
	£3,969 4 7½

153. Similar Acts have been passed for the improvement and regulation of Mountjoy Square, 42 Geo. III. (Loc.), cap. 34, and of Fitzwilliam Square, 55 Geo. III. (Loc.), cap. cxxxv.

By the former Act the houses, as set forth in the schedule, were made chargeable by the commissioners with a rate not exceeding 5s. for each foot in front, to be paid half-yearly, viz. 1st of August and 1st of February, to be applied to pay the yearly interest of money to be borrowed, and to defray the expenses incident to continuing and preserving the improvements, and to the daily lighting the walls of the square.

By the latter Act, a like rate, payable for 150 years, was made chargeable, to be paid to the commissioners, for the purposes of the enclosement, gateway, lighting the same, improving and ornamenting the inside, and providing all necessary expenses.

The commissioners for Mountjoy Square were 31 persons, and for Fitzwilliam Square were 14 persons, named in the respective Acts; and upon any commissioner dying or resigning, or ceasing to be an inhabitant or proprietor of a house in the square, the surviving commissioners were empowered to elect another proprietor or inhabitant in his place. The Mountjoy Square Act directed (s. 12) that the commissioners of that square should act be required to account before the Commissioners of Imprest Accounts.

RATES ON HOUSES
IN MOUNTJOY
SQUARE AND FITZ-
WILLIAM SQUARE.

154. The Commissioners for the improvement of the Square of Stephen's Green are appointed under the 54 Geo. III. (Loc.), cap. xcvi. The lord mayor, the recorder, the city treasurer, the high sheriff of the city, and representatives in parliament for the city, are ex officio members. The Act named 21 other commissioners, and provided, that, upon the death or resignation of any of them, the surviving commissioners (ex officio commissioners excepted), five being present, might elect some person, being at the time an inhabitant of a house in the Square, in the place of the person dying or resigning.

By section 6, towards making, completing, and finishing the enclosure and improvement, and in order to create a permanent fund for the purpose, and for payment of the purchase money of the ground in the interior, or for the annual rent thereof, all the houses, grounds, lots, and tenements, surrounding the square (as set forth in the schedule), were made chargeable with the annual payment of such sum as the commissioners, or five of them, should direct, not exceeding the rate of 5s. for each foot, running measure, in front, as set forth in the schedule, payable on the 25th of September and 25th of March. The commissioners were empowered to borrow money by sale or mortgage of the fund, or issuing debentures thereon at interest.

The commissioners of Stephen's Green are entered in the city rental as tenants to the corporation of Dublin, for the ground in Stephen's Green, at a rent of 300*l.* Irish, 276*l.* 18*s.* 6*d.* British, per annum.

RATES ON HOUSES
IN STEPHEN'S
GREEN.

MUNICIPAL
REGULATIONS.
QUAY-WALL
TAKES.
TAKES in the
Liberties.

155. The Quay-Wall Taxes, and the Rates on the North and South Leas, will be mentioned in the part of this Report which relates to the Ballast Board, under the authority of which body they are levied.

Those taxes which relate exclusively to the adjoining Liberties will be noticed in our observations on those districts.

CHARITABLE
INSTITUTIONS.
Blue-coat Hospital.
-Charter, 23 Chs. II.

156. The Hospital or Free School of King Charles the Second, commonly called the Blue-coat Hospital, is the only Charitable Institution with which we find the corporation to be at present materially connected. It seems to have been originally intended as an asylum for the reception of aged and infirm poor citizens of the city as well as for a free school for the education of their children; and the founders, having expectations of receiving contributions sufficient to carry into execution this extensive design, applied for a Charter of Incorporation. Accordingly, by letters patent bearing date the 5th December in the 23d year of the reign of King Charles II., reciting the petition of the mayor, sheriffs, commons, and citizens of Dublin, whereby they set forth "that several of the king's subjects in the said city being charitably affected towards such as through age, sickness, or other accidents, were reduced to poverty or disabled to gain their living by their own labour, and piously considering also the great benefit of the good education and instruction of youth, had proposed the erection and establishing of an hospital and free school within the liberties of the city of Dublin, and had shown great willingness to contribute to so good a work, which they hoped to accomplish if enabled to purchase lands, &c. for the erecting and maintaining of such an hospital and free school, and to make good, wholesome, and necessary laws for the rule and government thereof;" that monarch granted to the mayor, sheriffs, commons, and citizens, and their successors for ever, a piece of ground on Oxmanstown Green, near the city of Dublin, on which the intended hospital and free school was then already begun to be built, "in trust, that the said piece of ground and the building thereon erected should for ever thereafter remain and continue a mansion house and place of abode for the instruction and relief of poor children and aged and impotent people."

The charter further granted to the mayor, sheriffs, commons, and citizens, and their successors for ever, full power and authority from time to time to place in the school such master or masters of the hospital, and such numbers of poor people and children, and such officers and ministers of the hospital and school, as likewise an able, learned, pious, and orthodox minister, to be approved of by the archbishop of Dublin for the time being, as to the said mayor, sheriffs, commons, and citizens, and their successors, or such as should be appointed as aforesaid, should seem convenient; and to remove, as they should see occasion, such master, minister, poor children, people, or any other officers or ministers, and put others in their place; and to appoint from time to time fees, salaries, and wages, and such allowances for maintenance, relief, and instruction of the said master, officers, poor people, and children as to them, the said mayor, sheriffs, commons, and citizens should seem meet; that the said hospital and free school should be incorporated by the name of "The Hospital and Free School of King Charles the Second, Dublin;" and that the mayor, sheriffs, commons, and citizens of the city of Dublin, and their successors, should be from time to time governors of the said hospital and free school, and of the lands, tenements, possessions, revenues, and goods to the same belonging; and that the said governors should be, and for ever continue, by the name of "The Governors of the Hospital and Free School of King Charles the Second, Dublin," a body politic and corporate, with a grant of the usual powers and privileges of such corporate bodies.

The governors thus incorporated, having obtained a grant from the corporation of the city of a considerable property in Stephen's Green and of other premises, and having raised some money by voluntary contributions, proceeded with the Building of the hospital upon the site so granted, and according to the design set forth in their petition, on which they expended the sum of 2,294*l.*; but the contributions not proving so liberal as was expected, they were unable to complete the building, and it still remains in an unfinished state.

From this defect of funds, it would appear that the Original Intention of establishing an hospital or asylum for the aged and infirm was abandoned, and the institution became limited to its present object, that of a free school for the maintenance and education of children of free-men of the corporation of the city of Dublin.

The Objects of the institution, as at present constituted, are to receive into the school as many male children of poor free-men of the city of Dublin as the funds will extend to educate and maintain in the institution for a limited period, and afterwards to apprentice them out to trades. Originally it was expected that the hospital would have afforded such accommodation and relief to 300 boys, but notwithstanding a considerable addition to the number, made under the provisions of an Act of Parliament, whereby the governors of Erasmus Smith's Schools were empowered to place in this hospital a certain number of boys, they contributing from the funds at their disposal to their support, the number is now reduced to 100: of these, the governors of Erasmus Smith's Schools nominate fifty, ten are nominated by the bishop of Meath for the time being, two by the ministers of St. Werburgh's parish in the city of Dublin, and the remainder by the governors of the hospital.

The Act of Parliament, under the authority of which the governors of Erasmus Smith's Schools place boys in the Blue-coat hospital, is the 10 Geo. I. c. 1. (Priv.) It recites an agreement between the governors of those schools and the governors of the Blue-coat hospital, to the effect, that the governors of Erasmus Smith's Schools should out of their funds pay to the governors of the Blue-coat hospital the sum of 300*l.* towards building an infirmary at the institution; that in consideration thereof the governors of the hospital should find convenient reception in the hospital for any number of boys, to be named and placed therein by the governors of the schools, not exceeding twenty, the boys so placed to have the same reception, maintenance, and clothing, and be every way under the same regulation, as the

Building

Original Design
abandoned.

Objects of

Act of 10 Geo. I.

Right of Governors
of Erasmus Smith's
Schools.

other boys in the said hospital are; that the governors of the said schools should pay to the governors of the hospital, for the maintenance of every boy placed by them in the hospital, the same rate that the other boys in the said hospital are maintained at, and that such sums as should be found necessary for such maintenance should be paid quarterly, and the accounts made once every year; that the governors of the schools should, at their own expense, find out every boy that should be placed by them in the hospital, as soon as they should be fit to be put out apprentice, to such master as the governors of the schools should approve of, and should give such fees as the governors of the hospital give with the other boys to be put out apprentice by them; and that the lord mayor, recorder, and two aldermen, to be chosen by the governors of the hospital, should be standing governors of the schools founded by Erasmus Smyth, and that four of the governors of the schools, by them to be chosen, should be standing governors of the hospital; and the act by its provisions confirms and establishes the agreement.

The Bishop of Meath acquired the Right of nomination of boys to the hospital under the will of a person of the name of O'berne, who contributed a sum of 1,000*l.* to the funds, in consideration that he, his heirs, and assigns for ever, should have the right of placing ten boys in the hospital, there to be supported and educated; and of keeping up that number by nominating others from time to time, as vacancies should occur. O'berne, having exercised the right during his life, afterwards devised it to the Bishop of Meath and his successors.

Right of Bishop of
Meath.

The Right of the Ministers of St. Werburgh's Parish was purchased in like manner, but for what consideration, or at what time, we were not able to ascertain.

Right of Ministers of
St. Werburgh's
Parish.

The Boys nominated by the governors of the hospital must be the sons of freemen of the city of Dublin.

Boys' qualification.

In those nominated by the trustees of Erasmus Smith's Schools, the Bishop of Meath, or the ministers of St. Werburgh's Parish, no such qualification is required, but they must be the sons of Protestant parents.

An examination of each boy by the surgeon and physician of the institution takes place before he is admitted, and it sometimes occurs that boys are rejected from personal defects.

157. The institution is under the management of the Governors, who are unlimited in number.

Governors of.

It is difficult to say what members of the corporation of Dublin are under the terms of the Charter entitled to be admitted as governors. The charter grants, that the mayors, sheriffs, commons, and citizens of Dublin, and their successors, should from time to time be governors, but in practice the right has been confined to the mayor, sheriffs, recorder, aldermen, and shuffels' peers.

By Charter.

In addition to these, the governors have always assumed to themselves the power of electing other persons to be governors, at their pleasure. There are, at present, two governors who have been so elected—the surgeon and physician of the hospital. The late chaplain and master was also a governor; but after his election a resolution was passed, that no officer of the institution should thereafter be elected a governor.

By Election.

The Trinity Guild, or Guild of Merchants, and a charitable institution not connected with the corporation, called the Guild of St. Anne, and now supposed to be extinct*, formerly contributed to the funds of the hospital; the Trinity Guild the sum of 20 guineas; the Guild of St. Anne about 40*l.* annually; and the masters of those guilds respectively, for the time being, were admitted as governors; but of late years these contributions have been discontinued, and, in consequence, the masters of them have not been summoned as governors, or admitted to any of their privileges.

We were unable to discover why the contributions from those guilds have been discontinued. Neither the register nor any of the governors could tell either under what title they were formerly paid, or why of late they had ceased; nor does any inquiry ever appear to have been instituted on the subject, though the payments have been discontinued now for several years.

The Governors assemble at the hospital when summoned; and these, at least (of whom the lord mayor and one sheriff must be two), are necessary to form a Board.

Board of Governors.

The Summons is issued by the lord mayor when called upon by the register.

Summons of.

A board is summoned, generally, for the second Tuesday in every month; and at other times when there is any business requiring the attention of the governors. The summons is, for the most part, issued some days before the time of meeting; and when there is anything to be done out of the ordinary routine of business, the object is specified in the summons. The register prepares the summons, and may insert or omit a notice of the particular objects of the meeting at his discretion. The boards are generally very thinly attended; and it sometimes happens that there are not a sufficient number of governors present to form a board. In two years (1827, 1828), we find that there were only four meetings of the board.

The Proceedings at each board are entered in a book by the register; and the minutes of the proceedings of the last previous meeting are read over, before any other business is gone into. The ordinary business of the institution is then transacted, in the course of which, if any question arises, it is decided upon by a majority of votes of the governors present, the lord mayor, who presides, having, in case of equality, a casting vote. After all other business is over, the nomination of boys to be admitted into the institution takes place, when there are vacancies. This nomination (except as to the boys nominated by the governors of Erasmus Smith's schools, and under the special rights above mentioned) is the privilege of the governors, which they exercise in rotation.

Proceedings at.

* We made some inquiries respecting this body, but were unable to arrive at any satisfactory result. We found manifest evidence of the existence of property belonging to it, in the hands of individuals connected with former members of the guild, but could not trace the particulars of its disposition. The subject deserves further inquiry. The guild does not appear to have ever been of a municipal character. We found traces in the corporate records, of the creation, by Royal Charter, of a somewhat similar body, called the Guild of St. George, but could not discover any evidence of its existence in modern times.

MUNICIPAL
REGULATIONS.
Nomination of
Boys.

The governor whose turn it is to nominate, must attend the board upon the day of Nomination; otherwise he is passed over, *pro hoc vice*, and the next in order nominates; the person so passed over, however, having still the right to the next nomination. The parent, or some other near relative of the boy, must also attend, and make oath that the boy is the son or grandson of a freeman of Dublin; and the certificate of admission to such freedom must also be produced; subject, however, to such qualification, and to a compliance with this form of admission, it is a matter of right in each governor to nominate, in his turn, to the vacancy; and no investigation takes place into the circumstances of the boy's parents or friends, or whether he is a proper object of charitable support and education or not.

It sometimes happens that the board of governors make a special order to admit a boy recommended to them, by the peculiar circumstances of his case, as a fit object; but this is a very rare occurrence: and a power of expulsion is occasionally exercised in cases of misconduct, in the same manner, by special order of the board.

Committees.

Committees of the governors are appointed for various purposes. That on revenue is the only fixed or standing committee: three of the members of this committee must countersign the register's drafts on the bank.

Education, &c., of
Boys.

The Boys, when admitted into the hospital, are clothed and supported there for a period of five years, and receive a good Education in English, reading, writing, and arithmetic, and some in mathematics. At the expiration of this period, they are bound apprentices to different trades, a sum of 4*l.* 12*s.* 6*d.* being paid as an apprentice-fee with each.

Number.

The Number in the institution is at present but 100. It was reduced from 130, about five years ago, on the representation of the register, who reported, that in consequence of a diminution of the funds of the hospital, arising principally from the rents of their estate in the county of Tipperary being badly paid, the income was insufficient to meet the expense of supporting so many boys; and a resolution of the board was thereupon entered into, that no vacancy should be filled up until the number should be reduced to 100.

This resolution appears to have been adopted entirely upon the representation of the register. No inquiry seems to have been instituted by the governors, either into the cause of the rents being in arrear, nor whether any reduction could be made in the salaries of the different officers, or other expenses of the establishment: and when it is considered that the income of the hospital, independent of a casual revenue arising from sums paid on the consecration of bishops and the election of abbots, then amounted to more than 1,700*l.* per annum, and that one half of the entire number of boys are supported by the governors of Erasmus Smith's schools—thus leaving, at this time, but sixty-five as a charge upon the funds of the hospital,—we cannot but think that the resolution was hastily adopted. A motion in February, 1832, to discontinue certain allowances, in the nature of perquisites, heretofore mentioned, to the officers of the institution, until the funds should be sufficient to support 120 boys, was rejected by a majority of 15 to 1.

Income.

158. The Income of the hospital arises from various sources, fixed and casual.

The fixed income consists of rents of lands and premises in the city of Dublin and county of Tipperary, and the tithes of the parish of Mullingar, in the county of Westmeath.

Rents.

The Rents are derived from,—

First.—A considerable portion of Stephen's Green and Oxmanstown Green, in the city of Dublin.

Stephen's Green.

This property was conveyed to the governors of the hospital, by the corporation of Dublin, about the year 1649. Stephen's Green was, at this time, divided into lots, and almost entirely granted in fee-farm, at small ground rents, varying from 6*s.* to 2*d.* The lots were afterwards let to tenants on building leases, chiefly for terms of ninety-nine years; houses were built thereon, four or five upon each lot, and on these leases ground-rents were reserved to the original tenants in fee-farm. The governors of the hospital afterwards, by grant or devise, acquired the interest of the grantees in fee-farm, in some of the lots; and the building leases originally made of some of the tenements having since expired, new leases have been made, at improved rents, by which the income of the hospital derived from this property has been considerably increased, and a further increase may soon be expected.

The gross amount of the rents now payable out of the premises in Stephen's Green and Oxmanstown Green, is 507*l.* 8*s.* 9*d.*; and there are some tenements out of lease, which will further increase the amount.

In the course of thirty or forty years, the interest of the hospital in this property will be very large.

Houses, Smithfield.

Secondly.—Two tenements in Smithfield, in the city of Dublin, derived under the will of Bishop Pooley, and producing at present an annual rent of 21*l.* 0*s.* 11*d.* As to a moiety of this property, however, the governors are trustees for the parishes of St. Paul, St. Michan, and St. Mary, in the city of Dublin; and half the rent is paid over, under the provisions of the will, annually, to the churchwardens of those parishes respectively, for distribution among their poor.

Houses in Church-
street, &c.

Thirdly.—Several Tenements in Church-street, Leeson-street, King-street, Grange German-lane, Lurgan-street, and on the Coombe, in the city of Dublin. The hospital acquired title to these premises from various sources. They are let to tenants at rents amounting to 316*l.* 6*s.* 5*d.*; formerly they produced more, but a part of the premises, some years ago, was valued and taken possession of by the commissioners of wide streets; and the sum paid to the governors of the hospital, as the value of the part taken, was applied in the payment of the current expenses of the institution, instead of being invested in other property, as it should have been, under the provisions of the Wide Street Acts.

Lands of Nodstown.

Fourthly.—The Lands of Nodstown, in the county Tipperary. This property, which consists of about 700 acres of land, in the neighbourhood of Cahir, was granted by deed to the governors of the hospital, by a person of the name of Giles Martin.

It appears by a statement of the income of the hospital, published in Whitaker and Walsh's History of Dublin, that these lands, in the year 1810, produced an annual income of 1,450*l.* 7*s.* In the year 1820, however, the entire demarcation was let to one tenant, for a term of twenty-one years, at the yearly rent of 1,000*l.* late Irish currency. This rent was afterwards, by a resolution of the governors, reduced 10 per cent.; and in the year 1829 the reduction was increased to 25 per cent., by which the rent was brought down to 657*l.* 13*s.* 10*d.* The interest in the lease has since been assigned; and the assignee lately applied for a further reduction. A committee of the governors was appointed to visit the lands; but at the period of our inquiry this had not been done, and one entire year's rent was in arrear.

Fifthly.—The hospital is also entitled, under the will of a person of the name of Preston, to one-fourth of the rents of a demarcation of land, called Cappaloughlin, in the Queen's county; which was devised by him to trustees, as to one-fourth, for the benefit of this hospital, and as to the other three-fourths, for the support of two schools—one at Ballyroan, and the other at Navan. Some time ago, the commissioners of education took proceedings to obtain possession of the property, and had a receiver of the rents appointed, and, since the year 1816, have withheld the proportion of the rents payable to the hospital, alleging that it became necessary, about that period, to lay out a considerable sum of money in rebuilding the school-houses at Ballyroan and Navan, and that the entire of the rents were applicable to this purpose. The governors of the Blue-coat Hospital claimed their proportion, contending that the expense of the buildings should be defrayed out of the three-fourths of the rents devised for the use of the schools, and took some proceedings for the recovery of their share; the matter was afterwards referred to arbitration, which is yet pending, and the hospital's share of the rents is still withheld*.

Lands of Cappaloughlin.

Sixthly.—The hospital is also entitled to the rectorial Tithes of the parish of Mullingar; these tithes were let in the year 1811 for twenty-one years, at a rent of 350*l.* per annum. In 1821 the tenant applied for and obtained a reduction of 15*l.* per cent., whereby the rent was reduced to 297*l.* 12*s.* 4*d.* At the expiration of the lease in May, 1832, an arrear of this rent, to the amount of 400*l.*, was due, and the governors came to an agreement with the tenant to remit the arrear in consideration of her handing over to them the tithe-books of the parish. These books she returned to the hospital upon oath, and it appeared by them that the tithes receivable from the parish amounted to 430*l.* per annum, and a claim to this amount for the years 1832 and 1833 has been made by the governors on the fund granted by government for an advance to the owners of tithes, under the 3, 4 Will. IV. c. 100. The tithes have since been compounded for with the parishioners for 415*l.* per annum.

Tithes of Mullingar.

The hospital had formerly an interest in a demarcation of land called Killythy, in the county of Wexford. It appears from the statement of the income of the hospital, published in the History of Dublin before mentioned, that these lands, in the year 1810, produced an annual income of 158*l.* 2*s.*, but nothing has been received out of them for several years. A resolution has been made to the law agent of the institution to inquire into the title. He has not as yet reported on the matter, but it is supposed that the interest of the hospital in the lands was terminable, and has expired.

Killythy.

An Annuity of 5*l.* a year was also formerly paid to the hospital out of two Houses on Wood Quay, in the city of Dublin; but the payment of this has also for some years been discontinued, and a reference, as to the title, has also been made to the law agent, but no report has been as yet made by him on the subject.

Annuity out of Houses on Wood Quay.

The governors, under the will of a Captain Hemmings, will become entitled to a sum of 2,000*l.* on the death of a lady who, under the same will, receives the interest upon it for her life. The sum is invested in Stock, in the name of the lady, and there seems to be nothing to prevent her from selling out the stock and disposing of the principal. An attempt was made some years ago to procure her to join in a transfer to the governors, on their giving her a security for the payment of the interest; but that she would not consent to, and the governors thereupon served a notice of their title on the governors of the Bank of England. This, however, from the rule adopted by the bank, of in no manner recognising trusts, seems a very insufficient measure, and something should be done to have the property effectually secured.

Stock.

179 By the original charter of incorporation the governors were prohibited from making any lease of the lands or other possessions of the hospital for a longer period than forty-one years of houses or buildings, or ground to be built upon, and twenty-one years of lands, tithes, or other hereditaments, and these only either in possession or not above two years before the expiration of the existing lease, without fine, and at the best yearly rent. And it was further provided, that no lease should be made to a governor, or to any person in trust for him.

Leases.

By the Act 10 Geo. I. c. 1, before-mentioned, by which the agreement between the governors of Erasmus Smith's Schools and the hospital was confirmed, the leasing power was extended, by enabling the governors of the hospital to make leases of waste plots of ground in the city of Dublin, and suburbs thereof, of which no lease should be in being at the time of the making of the lease, for any term of years not exceeding ninety-nine, at the best and highest rent to be got for the same without fine.

Under the above powers leases of the property of the institution are now made.

The Letting is by private agreement, a surveyor being sent to value the premises when a lease expires—never by auction.

Letting.

* Since our inquiry, we have learned that an award has been made in this matter, whereby the commissioners of education have been ordered to pay a sum of 1,454*l.* 8*s.* 6*d.* to the governors of the hospital, for their share of the rents received by the commissioners of education out of these lands, exclusive of a sum of 654*l.* 4*s.* 2*d.*, returned by the Receiver as in arrears, to one-fourth of which sum, when collected, the governors will also be entitled.

MUNICIPAL
REGULATIONS.
Casual Income—
Sheriffs and Alder-
men's Contribu-
tions.

Bishops' Contribu-
tion.
Fines.

Tolls.

Gross Income.

Late Register, De-
falcation of.

Present Register,
Accounts of.

Audit of.

The Casual Income of the hospital arises, first, from a sum of 100 guineas paid by each person elected sheriff of the city of Dublin, and 100 guineas by each person elected alderman of the corporation. The mode in which this revenue is collected is by the person, when he is elected sheriff, passing his preliminary note at twelve months for the sum to the register of the hospital. In two late instances, when two gentlemen were elected sheriffs contrary to their inclination, they objected to serve, and consequently refused to pay, and no proceedings have been taken to enforce the payment.

Secondly.—Each Bishop in Ireland, on his consecration, pays a sum of 30*l.* Irish to the hospital in lieu of an entertainment formerly given.

Thirdly.—By the Act of the 42 Geo. III. c. 92, one of the City Pipe-water Acts, the hospital was entitled to a moiety of all Fines imposed for offences against its provisions; but it does not appear that any sums on this account have ever been paid to the institution, though such fines have been occasionally imposed; neither was the register, or any of the governors of the hospital when we examined, acquainted with this right until within the last six months, when the register stated that he heard of it for the first time. The Police Act, 45 Geo. III. c. 140 s. 29, seems to have transferred such fines to the fund for defraying the expenses of the public offices.

The hospital formerly received an annual sum of 200*l.* Irish from the corporation of Dublin in lieu of certain Tolls, to which the hospital were entitled, but which were afterwards received by the corporation under an agreement between them and the governors of the hospital, the corporation paying the sum of 200*l.* to the hospital in lieu thereof. Since the corporation, in 1818, gave up the collection of all tolls, in consequence of the opposition made to them, the payment of this sum has been discontinued.

The sums payable from all these sources would show an annual Income of about 1,900*l.*; but for many years past there have been very considerable defalcations in the payment of it, and even still there is a very heavy arrear. Neither is there any correct rental of the property, though a resolution was some years ago proposed and carried at the board, that a rental should be made out annually, and should, with the accounts of the register, be printed and distributed amongst the governors. This has not been done, and one of the governors stated, that though he had frequently inquired what the gross annual income of the hospital was, yet that he could never obtain a satisfactory answer, owing to the manner in which the rents of the estates were paid. Much of this irregularity is ascribed to the conduct of the late Register and Agent, who, though previously an efficient officer, was for the last three or four years of his life incapable of any activity of mind or body, and totally unfit for the duties of the office. He was a person in whom such confidence was reposed by the governors that no inquiry into the state or circumstances of the institution was ever thought of during his life, so much so, that it was considered invidious even to subject his accounts to investigation. The consequence of this was, that on his death, in 1829, he was found to be a defaulter to a very considerable amount; and the irregularity of his accounts was so great that the extent of the defalcation has never been accurately ascertained. Nor was it of much consequence that it should, as the register died leaving no property out of which the balance due could have been levied, and he had been permitted to receive the rents without keeping up the security which he had been originally required to give. It appeared that he was in the habit of accepting bills drawn by persons who supplied the hospital with provisions, and at his death a sum of 615*l.* 18*s.* 6*d.* was due to the butcher, and a much larger sum to the baker, of the establishment, which the governors have not yet been able to liquidate. The experience derived from these circumstances has made the governors somewhat more cautious, and the present register and agent has been required to give security to the amount of 3,000*l.*; and a resolution has been passed at the board, that all moneys received by him should be lodged in the Bank of Ireland to the credit of the governors of the institution, and should be drawn out by drafts, signed by three members of a standing committee, appointed from among them.

The check imposed by this regulation does not seem, however, to be at all sufficient, as the register is still permitted, notwithstanding this resolution, to retain in his hands a sum to meet current expenses; and on the amount of this sum no limit appears to be placed. When an account is to be paid, he draws upon the bank, and procures any three of the committee of governors to countersign his drafts, which they do without inquiry, upon the responsibility of his signature. The manner too in which his accounts are audited appears quite insufficient: he makes out half-yearly a general *Dr.* and *Cr.* account, on one side of which he debits himself with the sums received by him, as well for rents as from other sources. The gross amount of the rents is not brought to the debit of the account, but the register charges himself with such sums as he receives without reference to a rental. Upon the other side he takes credit for all payments made by him; and the account so prepared, and copied into a book kept for the purpose, is submitted to a committee of five auditors appointed by the board. The entries on the *Cr.* side of the account are examined by the auditors, and checked with the vouchers, which are all produced to them; but no inquiry is made into the *Dr.* side, nor any comparison made with the books to see that the full amount of the income is charged; the account so examined is certified to be correct, though it is plain that one side of it is taken entirely upon the register's statement, without any examination whatsoever. Nor are these audits, such as they are, regularly made.

The first of the present register's accounts embraced all his receipts and payments for seven months, from the time of his appointment on the 18th of June, 1830, to the 1st of January, 1830. The next account was from the 1st of January, 1830, to the 25th of March, 1832; and the third was from the 25th of March to the 17th of July, 1833. The two former accounts have been audited; but since January, 1833, there has been no audit. One bad effect of such a mode of making out the accounts is apparent in the large amount of the arrear which has been

permitted to accumulate in the rents. On all the property it is very considerable; but on the tenements in Stephen's Green and O'Connellstown, where the rents are generally very small and the tenants' interests extremely valuable, it appeared by the rent-book, that two, three, and, in some cases, four years' rent was due by the tenants. The governors at the time of our examination were not at all aware of this circumstance, nor indeed could they be so, from the mode in which the accounts were made out, and the nature of the audit. If a proper rental of the property were prepared, and the gross amount of the rents brought to the charge of the register, he taking credit for the arrears, the attention of the governors would be immediately drawn to the state of the property, and such an arrear would probably not be permitted to accumulate. In respect to the tenements in Stephen's Green no good reason was assigned for it. From the smallness of the rents, and the great value of the tenants' interest, they ought to be paid punctually.

It would be desirable also that the register's accounts should be printed and circulated, at least amongst the governors. At present they are made out in a book, which remains in the custody of the register, and is, perhaps, never seen by any of them but the committee who make the audit.

160. The income of the hospital is expended,—

- 1st. In the salaries of the officers,
- 2d. In the payment of the expense of the boys,
- 3d. In apprentice-fees, and,
- 4th. In the payment of the interest on a small funded debt due by the institution.

The Officers of the institution are—

- The register, who is also steward and agent.
- The chaplain, who is also master of the school.
- The assistant master.
- The housekeeper.
- The physician.
- The surgeon.
- The organist.
- Twelve female servants.
- One messenger, and one labourer.

All the officers are elected by the governors, and hold their situations for life. The servants, messenger, and labourer, are employed by the register, and dismissed at his pleasure.

The Register's Salary is 231*l.* 4*s.* 8*d.* per annum. He is also entitled to receiver's fees, when such are reserved in the leases. The amount of those fees, previous to the present lettings, was 35*l.* a year only; but has since been considerably increased, and a resolution has lately been entered into by the board that no leases shall in future be granted without reserving a shilling in the pound as receiver's fees. These, when the present leases of the property fall in, will amount to a considerable sum; and as the register has, besides the above salary, excellent apartments in the hospital, with a garden, and an allowance of coal, this seems to us, and indeed was admitted by some of the governors, to be a very unnecessary addition to his emoluments.

The Duties of the register, as such, are to summon the board of governors; to attend them; and record their proceedings. He also advertises for proposals for contracts for supplying the institution; receives and lays them before the board; and does other similar offices.

As steward, he has the superintendence of the dietary of the boys, and makes orders for the sending in provisions and other necessaries by the contractors.

As agent, he receives all the income, pays the expenditure, and keeps the accounts. He is the principal officer of the institution, and has a general superintendence of it. It appeared to us, that, independently of the want of a sufficient check upon his accounts, a great deal too much was left to the control and management of this officer.

The Chaplain and Master has for both offices a Salary of 184*l.* 12*s.* 4*d.* per annum; his salary having been raised from 150*l.* Irish since the year 1810, though the number of boys has since that period been diminished by one third. He has also an allowance of eleven tons of coal, and apartments.

He must be a clergyman of the Established Church, and, under the charter, be approved of by the archbishop of Dublin for the time being. The charter also prescribes his Duties: viz. "to read divine service to such as shall be in the hospital, and to catechise such children as shall be in the school." Previously to the appointment of the present chaplain, the duty of teaching the boys was left entirely to the assistant schoolmaster; but a resolution, soon after his appointment, was entered into, requiring him to superintend and take a part in such duty.

The assistant Schoolmaster has a salary of 166*l.* 3*s.* per annum. The contribution from the Trinity Guild, or Guild of Merchants, to the institution, which amounted to 20*l.* per annum, also went to the assistant schoolmaster, as a recompense for teaching mathematics; but this contribution has been some time withdrawn. This officer has an allowance of eight tons of coals per annum, and apartments.

The Housekeeper has a salary of 80*l.* per annum; an allowance of eight tons of coals, and apartments.

The Surgeon and Physician have each a Salary of 30*l.* 18*s.* 6*d.* per annum; they do not reside in the establishment, and have no perquisites or allowances.

The salary of the surgeon has been increased from 30*l.* since the year 1810; the physician had at that time no salary. Neither the surgeon or physician visit the hospital regularly, or except when sent for.

The Organist's salary is 18*l.* 9*s.* 3*d.* per annum. He has no other emolument. The amount of the yearly wages of the twelve female Servants is 104*l.* 6*s.*, and they have allowances, in lieu of perquisites; these, together with the wages of the messenger and labourer

Expenditure.

Officers.

Dietary of.

Register's Salary.

Duties.

Chaplain, Salary of.

Qualification of.
Duties of.

The Schoolmaster.

Housekeeper.

Surgeon and Physician,
Salaries of.Organist.
Servants.

MUNICIPAL
REGULATIONS.

Gross Amount.

amount to 103*l.* 4*s.* per annum more. There are some superannuated servants of the establishment who have pensions of 9*l.* 4*s.* each.

The Gross Amount of the above salaries, exclusive of pensions, is 975*l.* 4*s.* 4*d.*, a sum which appears a very extravagant expenditure in the remuneration of persons employed about the education of 100 boys, supported by charity, and brought up merely to be apprenticed to trades.

Apprentices.

The Apartments which are allotted to the officers of the institution would appear, if there were any other advantageous mode of occupying them, to be unnecessarily extensive. The register, chaplain, assistant master, and housekeeper, have each a suite, consisting of three sitting-rooms, three bed-rooms, with separate kitchens, and servants' apartments; and the register has an office in addition; by these and the board-rooms of the governors the entire centre part of the building is occupied. The wings are allotted—one to the infirmary, the other to the boys' apartments: these consist of several large dormitories, and a day-room. About twenty-five boys sleep, two in a bed, in each dormitory; and there are three unoccupied at present. There is also a neat chapel, and an extensive play-ground, besides two excellent gardens for the register and master. In fact, the buildings and establishment altogether would be sufficiently large to accommodate nearly double the present number of inmates; and it is much to be regretted that so fine an institution is not made, as it is capable of being, both from the accommodation in the building and the extent of the funds at the disposal of the governors, much more practically useful.

Expense of Boys.

The Expense of supporting the Boys of course varies in each year, but on an average amounts to about 26*l.* a year each.

The sum contributed by the governors of Erasmus Smith's Schools for the support of forty-nine boys in the hospital during the year ending January, 1833, was 1307*l.* 12*s.*

The following is a copy of the amount of the expenditure for that year.—

Provisions	£900	11	3
Clothing	307	9	11
Soap, candles, and oil	143	6	9
Furniture and repairs	117	5	3
Stationery, books, and advertising	58	1	3
Rents and interest	32	17	8
Salaries and wages	975	4	4
Contingencies	16	15	3
Apothecary	47	5	10
Average expenses, per boy, £26 18 9 <i>d.</i>			

Supplies.

All provisions, clothing, and other necessities for the institution, except bread, are now supplied by contract; a resolution of the board having been recently passed to this effect. It is not extended to the supply of bread, for the present, in consequence of the debt due by the governors to the baker who supplied the institution, incurred in the lifetime of the late register, and which at his death amounted to a considerable sum. He continues to supply the institution at the market-price (deducting a small discount), until the governors shall be able to liquidate the debt, which they are gradually doing: and it is intended then to advertise for proposals, and make a contract for the supply of the article, as well as others.

So far as we were able to judge, the contracts seem now to be fairly and impartially made; proposals being advertised for, and the lowest contracts accepted. None of the governors are now contractors, which formerly was not the case.

Dietary.

A Dietary for the boys has been settled by the physician and surgeon, which is adhered to; but some check seems to be wanting on the quantity of provisions brought into the institution. The supply is made at present on the orders of the register, or the housekeeper, without any restriction or subsequent examination into the quantity ordered.

In fact, the governors do not appear to examine or inquire at all into the details, either of the income or expenditure; every thing is left under the control and management of the register, and if he should prove either dishonest or negligent, the institution might be defrauded to a very considerable amount without any probability of detection.

Debt.

The Debt upon which the hospital pays interest is a sum of 500*l.* due by debentures, which were issued to raise money at the time the building of the hospital was in progress. On a part of it 6 per cent. interest is paid, and on the residue 5 per cent. It would seem that by a little management this debt might be entirely got rid of; at all events, the interest might without difficulty be reduced; indeed, it appeared to us that the arrears of rents permitted to remain in the tenants' hands would pay off almost the entire debt due by the institution.

The hospital of King Charles II., though originally intended, as it appears, not only for the education of children, but also as an asylum for the reception of the aged and infirm poor of the city, did not exhaust long, if at all, for the latter object; and various other institutions have successively, from time to time, been established with the view of maintaining the poor.

Foundling Hospital
and Workhouse.

161. The earliest of these was the "Workhouse," which has, in later times, been denominated the "Foundling Hospital and Workhouse." This took its rise from an Act made in the year 1703, (2 Ann., c. 19.) entitled, "An Act for erecting a Workhouse in the city of Dublin, for employing and maintaining the Poor thereof." It was thereby declared, that "the necessities, number, and continual increase of the poor within the city of Dublin, and liberties thereto adjoining, were very great, and exceeding burthenome, for want of Workhouses to set them at work, and a sufficient authority to compel thereto;" and a magnificent donation and grant made by the corporation of Dublin, was stated in these words:—"And whereas, the lord mayor, sheriffs, commons, and citizens of Dublin, for the encouragement of so necessary and charitable a work, are willing not only to appropriate a piece of ground for a workhouse within the said city, but also to endow the same with lands of inheritance to the value of £100 per

annum." These, it appears, were the walled-in ground at the south-west end of James-street, and 14 acres of land adjoining thereto, whereon several houses were built. The Act then constituted a corporation by the name of "The Governors and Guardians of the Poor of the City of Dublin," and appointed the lord mayor of the city, the recorder, aldermen, sheriffs, and sheriffs' peers, members of the corporation; any contributor of £50 was to be one of the guardians of the poor; and the managers were invested with powers, to relieve, regulate, and set at work all vagabonds and heggars who should come within the city and liberties, to provide materials for setting the poor to work, and to apprehend all idle or poor people begging, or seeking relief, or receiving parish alms. The only provision made for children by the Act related to those above the age of five years, who should be left to be maintained by any parish in the city or liberties, or were unable to support themselves, and these the governors were authorised to keep in their service until the age of 16 years, and then to put them out apprentices; and to the governors was committed the care of the maintenance of the poor of the city and liberties, of what age or kind soever they should be, infants under the age of five years only excepted. For the effectual carrying on and maintaining so good and necessary a work, the Act, in addition to the donations made by the city, provided other funds, viz.—1st, duties upon licences for hackney-coaches, cabs, cabs, beer-drays, chairs and sedans plying for hire within the city and liberties; and 2dly, an assessment of 3d. in the pound upon the valuation of the houses, as valued for ministers' money, or otherwise as therein provided; and it was expressly declared, that these funds should be "for the use, support, and maintenance of the said poor in the said workhouse."

In the year 1727, (1 Geo. II. c. 27,) it was found that, notwithstanding the former Act, the city and liberties were extremely burthened with great numbers of poor and idle vagrants, many of whom were able to work and earn their bread, if proper care were taken to regulate and employ them; and for the better regulating of the workhouse and its poor, a new corporation, under the name of "The Governors of the Poor of the City of Dublin," was formed, to which many new governors were added, and, amongst others, the ministers, for the time being, of every parish in the city and suburbs. The lord mayor, recorder, aldermen, and sheriffs of the city, were constituted members, but the sheriffs' peers were omitted. This Act transferred to the new corporation all the property and revenues of their predecessors, and, in some instances, increased the duties on the licences, in order to raise a further supply for the maintenance and support of the poor, it having been found that the city and suburbs had very much increased since the year 1703, and consequently the poor which might be supported in the workhouse were then more in number than formerly they had been. Six years were fixed as the age at which poor children, found or taken up within the parishes, who were unable to support themselves, should be admitted into the workhouse; and as the exposed or foundling children, left yearly on the several parishes, were very numerous, and did mostly perish before they attained the age of six years, for want of due care and provision for them, and it was manifest that neither the workhouse of the city, nor the fund thereof, was large enough for the reception or the relief of such foundlings before they attained the age aforesaid, therefore the parish vestries were empowered to elect, in Easter week, overseers of the poor of the parish, who should take order for the nursing and maintaining such exposed or foundling children as were left on the parishes, till they should be admitted into the workhouse; and, to enable them to do so, a parish cess for the purpose was authorised, the overseers paying annual stipends for the nursing and maintaining of the children. This Act also enabled the governors to depute persons to apprehend sturdy beggars.

Statutes containing further regulations on these points, were made in the years 1729 (3 Geo. II. c. 17) and 1731 (5 Geo. II. c. 14); and then, for the first time, the workhouse of Dublin was made a receptacle for foundlings. It was stated that the parish cess for the exposed and foundling children, in many parishes, amounted to more money than what the parishes had to pay to the workhouse for the adults; and that it was notorious that, to avoid the expense, a wicked and detestable practice had been carried on in some parishes, if not throughout the whole city, of "lifting," or running from one parish to another, the said foundlings, to the utter ruin and destruction of them; and to remedy this abuse, and preserve the lives of the children, the governors of the workhouse were directed to receive from the churchwardens all the children exposed and found in the streets of the city and liberties; and to enable them to relieve and maintain the children, an additional house-rent of 3d. in the pound, for every pound of the value of the house, was imposed, and the powers of the vestries, to levy money to maintain foundlings, were put an end to. It was further ordered, that the money applied for foundlings should be kept in a separate and distinct account.

In the year 1745 (19 Geo. II. c. 21) it was found, that the tax for maintaining and providing for foundling children in the city and liberties under the age of six years, had proved insufficient for that purpose, while the other revenues of the workhouse had, on the contrary, exceeded, and been more than sufficient to answer the purposes for which they were created, viz., the relief of the adult poor; and, in order to provide for so good and necessary a work as that of taking care of foundling children under the age of six years, the governors of the workhouse were empowered to apply and expend, from time to time, at their discretion, for the maintenance and provision of the foundling children, such exceedings and redundancy as there should appear to be on the other funds and revenues of the workhouse.

In 1749 (23 Geo. II. c. 11) a power was given to the governors to commit beggars and vagrants, labouring under diseases, and exposing their infirmities, to the workhouse, and upon the certificate of their physicians or surgeons that the disorder was dangerous or incurable, to confine them in some separate house in the city, or send them to the hospital for incurables.

This code continued (25 Geo. II. c. 16, 11 Geo. III. c. 2, s. 4) until the year 1772, when

MUNICIPAL
REGULATIONS.

the whole system respecting pauperism in Ireland seems to have undergone a revision. In that year three Acts were passed (11, 12 Geo. III. c. 11, 15, 30); one for regulating the Dublin Foundling Hospital and Workhouse; the second, for the relief of poor infants deserted by their parents; and the third, for bedding such poor as should be found unable to support themselves by labour, and otherwise providing for them, and for restraining such as should be found able to support themselves by labour or industry from begging.

The declared object of the first of these Acts (11, 12 Geo. III. c. 11) was, to reduce the former Acts respecting the workhouse of the city of Dublin into one, and to avoid the confusion and inconvenience arising from the multiplicity of Acts in force relative to it. By this Act the two objects of the institution were introduced into its title, and the corporation was named "The Governors of the Foundling Hospital and Workhouse." The constitution of the body was but slightly varied: the lord mayor, the recorder, aldermen, and sheriffs of the city were continued members: all the property of the former governors was vested in the new: the maintenance of the children was, in some respects, made the primary object, but the provision for the adults was by no means excluded: all the former rules and regulations were adopted, subject to being amended. It was, however, surmised that the reception of vagabonds and strutting beggars into the same house, or within the same walls with children, would be manifestly injurious, by the setting a bad example; and therefore it was ordered that no vagabond or strutting beggar should be sent into the same house, or kept within the same walls with the children thereby intended to be provided for, but that such persons, when apprehended, should be sent to Bridewell, or to such other place as the governors should appoint, separate from the children; and that the said vagabonds and strutting beggars should be maintained, and set to work, at the expense of the corporation, out of the revenue thereby granted to them; and the governors were required to make rules and orders for relieving, regulating, and setting to work, and for the good order and proper management of such vagabonds and strutting beggars, and their owners; to provide materials for setting them at work, and to apply the produce in aid of their revenues. Ample powers also for the suppression of street begging were given to the governors. It was next provided, that poor children, under the age of six years, found or taken up within the city and liberties, or sent to the Foundling Hospital, should be received, and kept there, or sent to nurse therefrom; and that all children six years old, and not exceeding the age of eight, presented to the governors, should, provided there were room, be received into the house. Further funds were provided, as it was found by experience that the numbers of children had greatly increased, and that children were brought to the hospital from all parts of the kingdom, and from His Majesty's neighbouring dominions. The duties upon the licences to hackney coaches, &c., were considerably extended; the two rates of 3d. in the pound were consolidated into one rate of 6d. in the pound, for every pound of the yearly value of the houses, to be doubled on houses where strong liquors were sold; and all houses within two miles of the castle of Dublin were subjected to the tax, the buildings in the environs of the city having greatly increased, and the governors of the foundling hospital and workhouse being necessarily put to a considerable additional expense in supporting the foundlings, and maintaining the poor children received there; and it was declared, that all these rates and taxes should be vested in the governors, to be by them applied to the support of the said house, and the education and maintenance of the children in the house, and sent to nurse therefrom, and to such other uses of the said house and hospital as were directed by the Act.

In the year 1774 (13, 14 Geo. III. c. 17) it was found that the number of children had increased far beyond the expectation of the governors, and that the expense of supporting them had exceeded every provision that could be made, exclusive of grants of Parliament; and in order that the funds for the support of the foundling hospital and workhouse should be applied to the proper use, it was ordered that children of the age of three years or upwards should not be received.

In the year 1776, (15, 16 Geo. III. c. 25,) for the reasons before assigned for reducing the age of admissibility, it was provided that no child who should appear to be above one year old should be received.

In 1785 (25 Geo. III. c. 50) an additional annual tax of 6d. in the pound, on every house within two miles of Dublin castle, above the value of £5, was imposed, and the licence duties on hackney coaches, &c., were further increased.

But in 1787 (27 Geo. III. c. 38) the receipt and management of the duties upon those licences were altogether transferred from the governors of the foundling hospital and workhouse to the commissioners of police for the city, and have never since been restored.

In the years 1796, 1799, 1800, and 1801 (38 Geo. III. c. 33, 39 Geo. III. c. 38, 40 Geo. III. c. 33; 41 Geo. III. c. 50) Acts were passed, which had the effect of vesting in 13 individuals, subject to the control of the lord lieutenant, (three of them to be a quorum, except in cases where the presence of a greater number is required by this or any other Acts in force as to the hospital,) the sole and entire direction and management of the hospital, and of all matters relating thereto, with all the powers and authorities exercised by the former governors. The Chancellor of the Exchequer of Ireland is *ex officio* a governor; vacancies among the other 12 are to be supplied by election among the remaining governors (five being present); but the election is void if the approbation of the lord lieutenant be not obtained, and he has the power of removing any governor.

Regulations were afterwards made (50 Geo. III. c. 192, 54 Geo. III. c. 128, 1 Geo. IV. c. 29, 2 Geo. IV. c. 117) restraining the admission of infants to orphans and deserted children whose parents were unknown. The relief has not been confined to the cases of children connected with Dublin, some of the statutes (6 Geo. IV. c. 102, 9 Geo. IV. c. 87) having for a time empowered the country parishes to levy sums of money for transmitting their foundlings to the Dublin workhouse.

In the year 1822 (3 Geo. IV. c. 35) it was considered, that, as children were brought to the hospital from all parts of Ireland, and received therein, it was reasonable that the hospital should not be supported by a tax on the citizens of Dublin only, and, accordingly, the taxes upon houses in Dublin and its environs were repealed.

Thus the entire of the original revenue and property, appropriated to the support of the Dublin workhouse, has been annihilated, with the exception only of the land bestowed upon it by the corporation of Dublin; the entire of its original plan as an institution for the relief of the poor of Dublin has been superseded; and the only benefit the city derived from the existence of the establishment was what it shared in common with the rest of Ireland, in the privilege allowed to its parishes of assessing themselves to the amount of £5, for orphans and deserted children under the age of 12 months, and transmitting them to the hospital.

The founding establishment, more or less, since the year 1787, and altogether since the year 1798, has been under the management of Government, and has been maintained at a heavy expense to the public. For some years, measures have been in progress, the object of which is, totally to cut off this item of the public expenditure, and to throw upon each parish the expense of maintaining its own orphans and deserted children. This was the object of one of the Acts of 1772, before alluded to (11, 12 Geo. III. c. 15); but it was thereby directed that not more than the sum of £5 should be allowed for the maintenance and education of children deserted and exposed in the respective parishes; and although it was reasonable to suppose that an annual sum of £5 was intended, yet in legal strictness it has been considered, that the sum could only be raised once, and not annually. (See also the 13, 14 Geo. III. c. 24; 3 Geo. IV. c. 35, s. 4; 7 Geo. IV. c. 72, s. 51; 9 Geo. IV. c. 87.)

The latest accounts of the Governors of the Foundling Hospital, published in the Reports of the Commissioners for auditing Public Accounts in Ireland, state the following details:—

RECEIPTS.

—	Parliamentary Grant.	Rest of Estate.	For Admissions of Infants.	Cumulative.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 30th Jan. 1829	32,566 8 0	108 3 1	2,130 3 4	127 36 3	34,832 5 8
" 1830	31,463 8 0	106 17 4½	2,779 8 0	55 17 5	34,313 14 9½
" 1831	32,000 0 0	299 17 4½	330 0 0	45 10 1	32,782 16 5½
" 1832	32,324 0 8	380 4 11	275 0 0	38 19 11	33,084 4 10

DISBURSEMENTS.

—	Provision.	Clothing.	Coal, Fuel, Soap, &c.	Bedding, Furnishings, and House Expenses.	School Books, Stationery, and Advertisements.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 30th Jan. 1829	6,342 8 10	4,227 4 11	1,014 1 7	502 17 10	501 15 11
" 1830	5,718 13 5	3,636 8 7	850 5 1	530 0 10	437 8 5
" 1831	4,243 7 1	2,531 8 5	323 9 1	592 5 0	345 9 6
" 1832	2,819 14 7	1,474 17 10	558 5 4	444 12 10	456 19 2

—	Ward.	Repairs, &c. of Buildings.	Infirmary Expenses.	Low Costs.	Miscellaneous.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 30th Jan. 1829	56 14 8	1,284 16 7	82 17 8	—	224 4 10
" 1830	98 14 6	1,027 17 5	85 13 0	14 16 8	154 10 9
" 1831	58 14 6	415 1 5	99 13 5	20 11 6	172 7 9
" 1832	58 14 6	630 0 0	99 10 8	6 12 0	120 6 11

—	Apprentice Fees and Allowances.	Salaries and Gratifications.	Amortisation.	Nursing Children, and Stending them in the Country.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 30th Jan. 1829	1,874 9 8	2,343 18 5	307 15 5	18,166 5 4	22,691 39 2
" 1830	1,695 19 4	2,196 14 0	360 14 4	16,603 5 8	20,263 18 0
" 1831	1,373 11 0	2,177 7 4	397 10 4	17,843 8 7	20,987 16 1
" 1832	2,000 0 0	2,138 13 3	369 14 4	15,782 11 7	20,293 19 10

The hospital appears to have been divided into the "infant department" and the "grown department," and there is a debitor and creditor account of the admissions into each, and of the manner in which the children are disposed of; there is also a statement called the "Country Account," these accounts do not show the comparative state of the total numbers who are a charge on the institution at corresponding periods, but the following results may be gathered from the statements:—

—	Sent to some Infants, and paid for in the Year.	In Nursery at the beginning of the Year.	In Hall at the beginning of the Year.	Admitted in the Year.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 30th Jan. 1829	4,392	9	1,243	421	6,065
" 1830	4,272	0	1,168	565	5,945
" 1831	3,521	18	972	145	5,139
" 1832	3,399	7	905	48	4,354

MUNICIPAL
REGULATIONS.

—	Debt, and unac- counted for.	Appropriated, given up, &c.	Balances appearing in returns to the various Departments.	Total.
Year ended 31st Jan. 1832	272	512	5,271	6,055
" " 1833	349	458	5,234	5,941
" " 1834	217	406	4,385	5,130
" " 1835	131	531	5,732	6,394

The progressive diminution of the numbers on the establishment in the subsequent years has, of course, been more rapid; and as the period of closing the institution, as a receptacle for foundlings, is arriving, a question of much local interest arises, whether the property and buildings of the hospital are to revert to their original destination as a workhouse for employing and maintaining the poor of the city, or are to be converted to other uses?

The sums devoted to this hospital by the recent Appropriation Acts have been

In 1832 by the 2, 3 Will. IV. c. 125, s. 19,	£30,852
1833 " 3, 4 Will. IV. c. 96, s. 18,	£22,000
1834 " 4, 5 Will. IV. c. 84, s. 18,	£18,919
1835 " 5, 6 Will. IV. c. 80, s. 18,	£ 9,000

House of Industry.

162. The Dublin House of Industry was established under the third of the Acts of 1772, before referred to, 11, 12 Geo. III. c. 30, which provided that there should be, for every county, county of a city, and county of a town, in Ireland, a corporation for the relief of the poor, and for punishing vagabonds and sturdy beggars. The chief magistrate, sheriffs, and recorder and the justices of peace of each county of a town or city were ex officio members of the corporation, which was to be styled "The President and Assistants instituted for the Relief of the Poor, and for punishing Vagabonds and sturdy Beggars for the county of —." These bodies were to build hospitals, to be called Houses of Industry for the relief of the poor in their respective counties, and to be divided into four parts:—one to be allotted to such poor helpless men as should be judged worthy of admission; another, for the reception of such poor helpless women as should be judged worthy of admission; one other part for the reception of men who should be committed as vagabonds or sturdy beggars, able or fit for labour; and the fourth part, for such idle, strolling, and disorderly women, as should be committed, and found able or fit for labour: and the class of the helpless poor, to which the attention of these corporations was particularly directed, consisted of those who had resided for one year within their respective counties, cities, or towns. Every contributor of £20, or subscriber of £3 annually, was a member without election, 23, 24 Geo. III. c. 58. The funds for the support of the houses of industry, it was intended, were to flow principally from the voluntary contributions of the inhabitants, and in aid thereof, it was directed that, upon application to the bishop of the diocese, he should issue his mandate to his clergy, and require sermons to be preached for the support of the charity, by the ministers, or some qualified persons to be provided by them, on such one particular Sunday, between the 1st of January and the 1st of May in every year, as the bishop should appoint, to recommend the charitable purposes of the Act to the congregations, and to all the inhabitants of the parishes, and to permit collections to be made on those days in the churches, and throughout the parishes.

In 1787, it is recorded (25 Geo. III. c. 57), that, by the care and attention of the Corporation of the Poor for Dublin, their powers had been beneficially carried into execution, and that, from various causes, the number of persons to be maintained, and kept to labour, by that body, had considerably increased, whereby the quantity of ground (two roods) allowed originally for the sites of houses, to be built in cities and towns, for the reception of the helpless poor and for the keeping in restraint sturdy beggars and vagabonds, was found insufficient, and therefore the Corporation of the Poor for Dublin were enabled to take, in addition, four acres of ground, either in the county or the city.

The Act of 1772 (11, 12 Geo. III. c. 30, s. 9) provided, that the grand juries, at every spring assizes, might present, in every county of a city or town, any sum not less than £100, nor more than £200; and in counties at large, not less than £200, nor more than £400, for the use of their respective corporations of the poor; but in the county and city of Dublin assizes are not usually held; the grand juries meet in term time, and grant money in the Easter and Michaelmas terms, which are called presenting terms.

An Act of 1774 (13, 14 Geo. III. c. 46) rented, that doubts had arisen whether the grand juries for the county of Dublin were enabled, by the Act of 1772, to present and levy money for the support of a house of industry in the said county; and it enabled the county grand jury, in Easter term, in every year, to present such sum, and to hand over such portion of the money to the corporation of the poor for the city, as should be judged reasonable, in proportion to the number of poor received from the county at large into the house of industry belonging to the city. An Act of 1784 (23, 24 Geo. III. c. 58) empowers the judges of assize to direct the grand jury to present such sum, not exceeding £100, as he shall think necessary for the purposes, in addition to the funds provided by the Act of 1772. By an Act of 1805 (46 Geo. III. c. 95), the grand juries at the summer assizes are empowered to present such sums of money as shall, with the sums presented under the former Acts, amount, in any county of a city or town, to a sum not less, in the whole, than £400, nor more than £500; and in a county at large, to a sum not less than £500 nor more than £700, in cases where the judges shall be satisfied that the corporation for the relief of the poor is properly conducted, and that such further sums are necessary, or that it is expedient to provide for the expense of building a house of industry. The latest Act passed in 1818 (58 Geo. III. c. 47, s. 9) provides that the grand jury of each and every county, county of a city, or county of a town, in Ireland, may present any sum of money not exceeding £500 in the year, over and

above and exclusive of any sums which they were by law empowered to present for the support of houses of industry in Ireland under the former Acts, to be applied towards the support of their respective houses of industry.

Doubts have been entertained whether the grand jury of the city of Dublin have any legal power whatever to grant presentments under these Acts; and whether the grand jury of the county of Dublin have any legal power beyond that conferred by the Act of 1774; but these doubts are not now considered of any importance, for, by the result of a series of Acts passed in 1798, 1799, 1800, and 1830 (38 Geo. III. c. 34, 39 Geo. III. c. 39, 40 Geo. III. c. 40, 1 Geo. IV. c. 49), the whole management has been transferred to one governor, under the appointment and direction of the Lord Lieutenant; and the inhabitants of Dublin have been divested of all control over the institution, and are no longer called upon to make local contributions for its support.

The governor of the house of industry has in charge, besides the principal institution, certain general hospitals attached, and his accounts comprise a statement of the expenses of those establishments. The Institution is possessed of the following legacies:—Baton Veyhoven's legacy, £1,512 10s. 3½ per cent. Consols, part of Thomas Barry's legacy, £1,496 14s. 10d., 3½ per cent. Government Stock; General Lyons's legacy, £1,131 10s. 5d., 3½ per cent. Government Stock. The following details are extracted from the Reports of the Commissioners for auditing Public Accounts in Ireland:—

Present mode of
reporting Go-
vernment.

RECEIPTS.

—	By Parliamentary Grant.	Interest on Legacies.	Profits on the Sale of the Poor.	Weekly casual Receipts.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 31st Jan. 1829	24,577 8 9	135 17 11	97 2 5	370 17 10	25,180 16 11
" 1830	25,548 9 8	175 13 11	73 4 5	390 16 2	26,117 4 5
" 1831	25,906 4 1	178 18 10	79 7 8	363 0 8	26,525 3 5
" 1832	26,252 15 4	91 12 6	78 6 4½	324 18 8	27,668 19 18½

DISBURSEMENTS.

—	Provisions.	Cool, Stock, Candles, &c.	Bedding.	Clothing.	Premiums.	Furniture.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 31st Jan. 1829	19,344 8 8	1,098 5 4	434 18 10	1,249 11 7	954 17 11	447 1 3
" 1830	39,620 12 11	1,197 5 0	485 3 5	1,318 10 4	253 15 4	345 12 5
" 1831	39,939 11 7	1,583 16 9	312 15 2	1,698 14 3	-	313 14 7
" 1832	16,815 7 4	1,507 4 4	638 7 11	1,557 15 1	-	313 12 8

—	Repairs and Alterations.	Travel Expenses.	Law Costs.	Contingencies.	Gratuities to Donors.	Stable and Cart Expenses.	Small and Taxes.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 31st Jan. 1829	994 1 2	45 1 8	32 5 9	153 15 1	34 8 6	52 14 2	560 5 1
" 1830	1,892 5 2	57 7 2	25 3 3	345 1 6	18 15 5	33 15 2	836 1 1
" 1831	569 8 6	35 4 6	31 3 1	199 9 9	61 1 6	44 4 0	732 19 0
" 1832	1,627 17 5	44 8 5	41 8 6	112 17 10	56 12 2	72 3 8	707 8 9

—	Books, Printing, and Stationery.	Garden Expenses.	Tobacco and Beer.	Wholesale and Retail Trade Expenses.	Highroad and Begging Expenses.	Talkot Dispensary.	Officers' Salaries.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 31st Jan. 1829	165 2 1	58 11 11	135 13 6	695 9 3	357 5 3	359 7	5,227 9 0
" 1830	127 2 1	39 10 0	330 12 9	592 3 15	458 18 4	387 1	5,228 11 4
" 1831	149 1 11	125 15 2	135 18 6	545 14 1	1,517 13 4	313 4	6,549 8 0
" 1832	113 17 4	114 10 11	139 2 6	734 18 4	1,233 3 8	321 10	6,543 12 9

—	Pensions.	Mental Officers.	Indemnity for Relief of Begged Poor.	Manufacturing Allowance.	Establishment for Poor Females.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year ended 31st Jan. 1829	591 13 4	1,268 15 4	216 0 4	25 7 4	-	2,081 12 9
" 1830	548 14 1	1,054 18 0	166 18 5	24 5 6	219 15 9	2,012 15 7
" 1831	630 2 4	904 12 3	123 15 18	22 5 1	64 8 4	2,049 15 11
" 1832	558 5 3	945 4 9	199 8 6	48 3 10	-	2,051 5 6

	24th Jan. 1828.	5th Jan. 1829.	5th Jan. 1831.	5th Jan. 1832.
HOUSE DEPARTMENT.				
Aged and infirm paupers	841	811	856	859
Children	85	35	33	31
Idiot and incurable idiots in wards and				
Hutcliffe cells	454	479	479	479
Keeper, nurse, and other servants . .	135	138	137	135
— Total	1,435	1,437	1,492	1,505
MENDICITY CHIEF.				
Sturdy beggars committed by the magistrates	24	24	33	30
Keeper and agent	2	2	2	2
— Total	26	26	35	32
HOSPITAL DEPARTMENT.				
	Beds.	Patients.	Patients.	Patients.
Richmond surgical hospital	115	119	119	121
Wolfeboro' chronic hospital	62	62	61	59
Harcourt's fever hospital	144	63	60	56
Wolfeboro' fever hospital	113	24	19	—
Nurses, &c.	—	62	56	53
— Total	—	313	345	390
Total in charge of the governor	1,864	1,829	1,879	1,887

The Parliamentary grant in each of the last two years in aid of these charities has been £20,000.

Mendicity Assoc-
tion.

163 The uses for which the foregoing establishments were originally intended, but which they have, in a great measure, ceased to answer, are supplied by several voluntary institutions, the principal and most comprehensive of which is the Association for the Suppression of Mendicity.

When this association commenced its operations in the year 1818, the governors of the house of industry had ceased to attend to the coercion of sturdy beggars, and there was no place in the city to which the magistrates could commit those who might be convicted before them under the provisions of the statutes making the act of begging an offence. It appears that in 1819, with the view of providing for the admission into the Richmond lunatic asylum of "curable" patients, the Lord Lieutenant authorized the governors of that asylum to transfer from their surplus funds to the governors of the house of industry £2,000, in part of the expense of erecting additional cells and other accommodations adjoining the then existing building of the house of industry, for the reception of "incurable" lunatic patients; the remainder of the expense, £500, to be appropriated from the funds of the house of industry. In consequence, forty "cells" were built. In 1820, the Mendicity Association succeeded in procuring twenty-four of these "cells" to be allocated for the reception of sturdy beggars, and the laws for the coercion of such offenders, were thereupon again brought into operation. In 1822, the sixteen additional "cells" were also, by direction of the Lord Lieutenant, at the instance of the association, appropriated to the same use. But in July, 1825, the sixteen additional cells were under an order from the Chief Secretary, appropriated to the reception of refractory lunatic patients. From that period, the "twenty-four cells" have been the only receptacle for convicted beggars; and it appears that the magistrates have actually convicted and committed to them—

In the year 1827	2,804	In the year 1831	1,775
" 1828	2,223	" 1832	2,550
" 1829	2,132	" 1833	3,287
" 1830	2,067		

The governor has given orders, for the purpose of aiding the objects of the Mendicity Association, "that when a mendicant, with a child or children, may be committed to the house, such mendicant, with not more than two children, may be accommodated in one cell." Still the commitments are to an amount far exceeding the accommodation; although the cells are fully occupied, fresh commitments are almost daily sent. In one instance, 6th January, 1830, the governor states, "sixty-six mendicants were committed, although the twenty-four cells were at the time all occupied; it therefore follows," he adds, "that numerous instances have occurred in which beggars have been discharged immediately after having been committed, and the governor is left no other alternative than selecting from the commitments such cases as appear most flagrant, to occupy the cells of those who may be considered most deserving of being discharged." This state of things is much complained of; many of these committed, it is stated, return to beg in the streets almost before the face of the officers who give them in charge, and a large proportion of them cannot be detained by the governor for a longer period than one night.

The Mendicity House is opened, daily, for the reception of all mendicants; employment and wages are afforded to those strong and in health, and care and assistance to the sick and infirm; all those who are able are required to attend in the morning at the workshops, rooms, or schools of the institution, returning to their own homes in the evening. Those who are unable to attend are visited and relieved at home. Some hundreds of strangers, also, are annually transmitted, at a small cost, to England, and to the interior of the country.

The following extracts from the returns and calculations of the association, in some measure, show the extent and economy of their operations, which we have considered too remarkable to leave unnoticed in this Report:—

MUNICIPAL
REGULATIONS.

YEAR.	Total Income from Subscriptions, casual Contributions, and Interest on Legacies.				Net Cost to the Public of the Burials in the Burial-grounds, including all ordinary expenses, but exclusive of earth, buildings, monuments, &c.				Average Number of Burials on the Burial-grounds.	Average Cost of each Burialment per Annum.				Total Quantity of Potatoes purchased.	Average Price of Potatoes per Ton.			
	£.	s.	d.		£.	s.	d.			£.	s.	d.		tons cwt. qrs.	£.	s.	d.	
1818	9,151	0	9½		8,673	4	0		3,625	3	6	1						
1819	10,477	7	10½		8,562	17	7		1,364	5	12	2½		309	14	0	70	0
1820	5,722	6	10		4,460	5	0		1,650	4	3	10		377	5	0	49	10
1821	5,167	5	5		3,697	3	6½		886	4	8	5½		257	2	0	37	8
1822	4,320	14	8		3,485	6	11½		691	5	1	0		308	18	0	44	0
1823	3,544	11	10½		4,360	3	5		753	5	14	2½		344	8	0	40	7
1824	5,578	15	7		5,859	11	5½		1,164	4	19	0		721	19	0	65	8
1825	6,035	6	1		6,625	11	11½		1,385	4	19	5		665	1	0	67	6
1826	6,249	3	6½		5,487	18	4		1,288	4	4	5		621	15	0	67	0
1827	7,764	18	3½		6,735	3	0½		1,638	3	13	8		1,117	15	0	51	6
1828	7,457	2	1		7,711	2	10		1,728	4	9	5		1,362	5	3	29	0
1829	6,930	4	3½		7,776	9	9½		2,004	3	17	7½		1,488	16	1	42	1
1830	10,647	1	2½		11,043	8	1½		3,517	4	7	9		1,684	12	2	55	6
1831	9,547	8	8½		8,568	8	6		3,610	3	8	3½		1,520	18	0	37	9½
1832	6,530	2	1		6,030	12	5		1,917	3	10	7		1,600	5	0	37	10
1833	6,696	8	8		5,799	6	9		1,784	3	14	4		1,563	5	0	34	0
1834	7,011	8	7		6,249	9	8		1,957	3	12	0		1,665	2	1	39	10

* For seven months from the 31st of June, 1834.

† The accounts prior to this act in the late Irish currency, those subsequent in Imperial currency.

‡ 97 tons 7 cwt. oatmeal used in this year.

164. The building of the Richmond Lunatic Asylum in Dublin had been, previously to the year 1845, proceeded upon under the care of the governors of the house of industry; and the money for the building having been included in their estimates was granted to them by Parliament. In that year, by the 55 Geo. III. c. 107, a separate body, the Governors of the Richmond Lunatic Asylum in Dublin, was incorporated, and placed under the orders of the Lord Lieutenant; and they were required to account annually before the Commissioners for auditing Public Accounts, for all sums of money received and paid by them out of any fund, public or private.

Richmond Lunatic
Asylum.

A series of subsequent Acts of Parliament (57 Geo. III. c. 106, 1 Geo. IV. c. 98, 1, 2 Geo. IV. c. 33, 6 Geo. IV. c. 54, 7 Geo. IV. c. 14) empowered the Lord Lieutenant and Council to order any number of asylums for lunatics in Ireland to be erected and established in and for districts consisting of one county, county of a city, or county of a town, or of two or more, in which asylums all lunatic poor within such districts shall be maintained and taken care of; such asylum for any district consisting of more than one county, &c. to be sufficient to contain such number, not less than 100 nor more than 150; and for a district consisting of only one county, &c. to be sufficient to contain such number, not less than fifty lunatic poor, as the Lord Lieutenant and Council shall direct; and these Acts enabled the grand juries at the assizes, to make presentments for defraying the expenses of erecting and establishing such asylums, and for maintaining the same, to such amount, and in such proportions, as shall be directed by the Lord Lieutenant and Council. Afterwards, in 1830, the 11 Geo. IV. c. 22 (repealing the 55 Geo. III. c. 107), constituted the Richmond lunatic asylum a district lunatic asylum for the county of the city of Dublin, and for such other county or counties as should, under the 1, 2 Geo. IV. c. 33, be constituted with it a district for a lunatic asylum; and the grand juries of the county of the city of Dublin, and of the county of Dublin, and of each other county included in the district, were required to present, to be raised off the city and each such county respectively for the building, alteration, or repair of the asylum, and for the maintenance, clothing, and other charges of the patients, in like manner as was provided by the 1, 2 Geo. IV. c. 33. In 1831, it was found that this building was capable of accommodating a much larger number of lunatic poor than the number limited by the former Act, and by the 1 Will. IV. c. 13, the restriction upon the numbers was removed.

The 1, 2 Geo. IV. c. 33, s. 5, empowered the Lord Lieutenant and Council to appoint the governors or directors of every such asylum, and also to appoint eight Commissioners for general control and correspondence, and for superintending and directing the erection, establishment, and regulation of all such asylums. It (11 Geo. IV. c. 22) vested the Richmond lunatic asylum "in such commissioners as shall, pursuant to the provisions of the said recited Act of the first and second years of His Majesty, be nominated and appointed for the district to which the said asylum shall belong, or any three of them, and to their heirs and successors," in trust for the uses and purposes of the asylum as such district lunatic asylum.

The counties which have been added in the district to which this asylum is attached are the counties of Dublin, Wicklow, Meath, Louth, and the county of the town of Drogheda.

MUNICIPAL
REGULATIONS.

RECEIPTS.

—	Parliamentary Grant.			On account of the Counties within the District.			From the Friends of Patients, and by Contribution.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Year ended 30th Jan. 1829	5,029	0	0	—	—	—	134	15	0	5,163	15	0
" " 1830	5,700	0	0	—	—	—	116	2	4	5,816	2	4
" " 1831	5,700	0	0	—	—	—	252	8	4	5,952	8	4
" " 1832	1,330	0	0	5,334	0	0	200	0	0	6,864	0	0

DISBURSEMENTS.

—	Provisions.			Garden Expenses.			Rent and Insurance.			Clothing.			Straightenings, &c.			Stationery, Books, and Advertisements.			Furniture and Bedding, &c.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Year ended 30th Jan. 1829	2,860	18	6	57	13	11	21	12	8	515	17	9	44	6	3	45	15	0	545	16	6
" " 1830	3,332	5	3	47	18	3	21	12	8	608	12	0	55	19	3	55	15	7	586	17	2
" " 1831	2,806	9	4	43	44	3	21	12	8	608	18	1	56	7	0	39	12	4	567	0	11
" " 1832	2,425	5	1	41	2	6	32	3	1	512	14	1	12	5	9	35	18	4	400	3	10

—	Cooks, Cooks, and Kitchens.			Tobacco and Snuff.			Miscellaneous Expenses.			Infirmary Expenses.			Repairs, &c. of Buildings.			Salaries and Wages.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Year ended 30th Jan. 1829	561	5	7	65	17	4	71	19	3	119	17	11	491	1	5	1,337	14	13	1,648	16	6
" " 1830	614	0	3	65	17	4	30	14	7	38	11	7	483	6	5	1,355	15	5	2,073	0	1
" " 1831	564	14	3	58	13	0	55	19	9	83	19	0	518	11	3	1,388	9	5	2,023	2	3
" " 1832	595	5	1	58	14	4	39	6	6	186	12	0	553	11	9	1,365	5	15	2,076	13	6

Number of Patients remaining in the Asylum.

30th January, 1828	552	30th of January, 1831	555
" " 1829	507	" " 1830	543
" " 1830	506	" " 1831	563

Lying-in Hospital.

165. The provisions of the several Acts of Parliament relating to the Lying-in Hospital, and the rates and taxes provided towards its support and maintenance, have already been stated (p. 122). The institution was constituted by royal charter dated, the 17th of May, 1757, under which the lord mayor, sheriffs, and recorder of the city, for the time being, were constituted governors and guardians of the Hospital.

The following particulars are extracted from the printed Reports of the Commissioners for auditing Public Accounts in Ireland.

The property of the governors is returned as consisting of the amount of various legacies and subscriptions invested in the 34 per cents, making a total of £14,518 9s. 9d., and producing a yearly interest of £508 2s. 8d. They have another legacy in bank stock of £276 18s. 6d., producing £24 18s. 6d. yearly; a bequest of £500 Irish, at 6 per cent., producing £27 12s. 10d. yearly; and ground-rents producing £223 7s. 6d. yearly. Their "debenture" debt appears to amount to £11,000 Irish, paying interest at 4 per cent.

The Rutland-square tax is not included in the "property" of the Hospital, as it is expended (all to a few pounds) in lighting the square, and painting and keeping the railing in order.

RECEIPTS.

—	Rutland-square Tax.			Parliamentary Grant.			Rents, and Interest on securities.			Rothschilds, Baring, and Co. &c.			Collection in Aid of the Asylum, from the Friends of Patients, and by Contribution.			Red. Moneys, Advances, &c. from the Exchequer, and from the Public.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Year ended 30th Jan. 1829	202	2	10	5,760	7	8	384	3	1	1,144	17	7	375	19	4	174	7	7	7,072	17	69
" " 1830	312	8	9	5,506	7	8	450	7	54	1,095	19	10	318	3	64	219	9	1	7,490	10	4
" " 1831	320	5	7	5,442	11	8	476	15	10	1,113	34	5	344	0	10	252	16	2	7,660	16	39
" " 1832	318	9	5	1,847	2	8	585	0	3	1,441	39	5	352	9	8	148	12	3	3,795	13	6

DISBURSEMENTS.

		Lighting Rutland Square.		Ratification.		Rents, Insurance, and Debenture Interest.		Expenses of Hospitals, Rooms and Gardens.		Chapel, Libraries, &c.		Washing, &c.		Medicines.		Cost, Soap, Candles, and Lighting.										
Year ended 5th Jan.		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.							
1829	278	15	0	545	17	0	005	6	18	285	15	8	180	0	10	432	3	10	152	16	11	394	4	4		
"	"	1830	270	15	0	502	2	10	018	2	14	269	17	1	103	9	4	388	6	10	148	6	2	253	17	
"	"	1831	270	15	0	083	4	0	005	7	3	23	23	9	1	183	13	4	368	0	11	158	5	0	087	17
"	"	1832	314	8	0	057	2	10	017	10	5	2	129	2	0	367	15	0	145	17	0	187	18	0	0	0

		Maintenance.		Furniture, &c.		Instruction of Female Pupils.		Building and Repairs.		Printing, Stationery, and Advertising.		Incidents.		Total.									
Year ended 5th Jan.		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.							
1829	1,219	11	6	245	19	30	73	18	10	543	16	11	53	19	7	49	16	0	2,040	14	11		
"	"	1830	1,350	13	3	287	3	50	73	18	10	449	1	52	15	14	1	46	7	63	2,440	12	11
"	"	1831	1,207	15	21	255	12	0	73	18	10	510	12	10	33	7	1	138	5	24	2,410	17	7
"	"	1832	1,094	0	30	288	19	7	73	18	10	399	17	04	21	19	5	19	14	2	2,400	13	84

166. The other Charitable Institutions in the city are extremely numerous; and are for the most part supported by private benefactions. A great number of them, however, receive aid from Parliamentary grants generally included in the Annual Appropriation Acts, and their accounts have been submitted to the Commissioners for auditing the Public Accounts; the principal subjects of these grants have been—Mercer's Hospital, Stevens's Hospital, the Fever Hospital, the Whitworth Fever Hospital, St. Patrick's Hospital, St. Patrick Dun's Hospital, the Hospital for Incurables, the Charitable Infirmary, the Westminster Lock Hospital, the Female Orphan House, the Shelter for Females, the Cow-peak Institution.

Of none of these do any of the civic authorities appear to be, *ex officio*, members; and few of them are regulated by Acts of Parliament. The governors of Mercer's Hospital were incorporated by the 23 Geo. II. c. 18; by the 5 Geo. III. c. 20, for establishing public infirmaries or hospitals in the several counties, it was enacted (s. 13), that the yearly sum of 150*l*. should be paid out of the public money to the treasurers of Mercer's Hospital, the Hospital of Incurables, and the Charitable Infirmary, to be equally divided between them; to be applied for the physicians and surgeons, or as governors should find advisable, for the benefit of the hospital and infirmary and the patients therein. And the grand jury of the city were (s. 14) empowered to present in Trinity term, yearly, a sum not exceeding 150*l*. nor less than 75*l*., to be paid in like manner, and to be applied in providing food and other necessaries for the patients; and repairing the hospitals and infirmary and the furniture, and in paying the rents thereof.

By the 11 Geo. III. c. 6, s. 3, half the penalty for burning bricks in the neighbourhood of Dublin was appropriated to the use of Mercer's Hospital; but these and similar enactments seem to be superseded by the provisions of the Police Act already adverted to.

The Governors and Guardians of Stevens's Hospital were incorporated by the 3 Geo. II. c. 23.

Some of the corporate authorities are constituted members, *ex officio*, of certain chartered bodies, the objects of which are rather of a national than a local description. Thus—

The lord mayor and the recorder are, among others, governors of the Hibernian Society for the care of Soldiers' Children, constituted under charters of 15th July, 1769, and 6th February, 1808.

The lord mayor and the senior master of the guild of merchants are governors of the Hibernian Marine Society for maintaining, educating, and apprenticing the Orphans and Children of decayed Seamen of His Majesty's Navy and the Merchant Service; the charter of this body is dated 20th June, 1775.

These institutions have been sustained by Parliamentary grants.

The lord mayor and the recorder are also governors of the Schools founded by Erasmus Smith, Esq., under a charter dated 29th March, 1669. The charitable uses of this institution were further regulated by a private Act of Parliament, 10 Geo. 1. c. 1.

We did not conceive any of the above institutions, except the Blue-coat hospital, required of us, under all the circumstances, a detailed investigation into their management; but we thought it right thus far to notice their past or present connexion with the corporation of Dublin, and the legislation by which the corporate district has been locally governed and regulated.

167. The charter of the city of Dublin, dated the 7th November, 2 John, already mentioned, pages 3, 4, granted to the citizens a moiety of the river Liffey (*Avenliffe*) for fishing, and the charter of the 14th June, 13 Henry III. granted to them that part of the water of the Liffey which belonged to them, together with a part of the same river which belonged to the King, excepting certain boat fishings and mill-sites. Under these grants the corporation of Dublin have claimed the ownership of the soil and bed of the river and port.

The charter of 24 Elizabeth granted to the corporation the office of admiralty wherever the sheriffs of the city might lawfully receive custom between Arklow and Nanny Water, the jurisdiction and authority of admiralty to belong to the mayor for the time being. The charter of 13 Charles II. granted to them the ferry over the Liffey, with power to take a fee of a half-penny of every passenger.

168. The river "*Anna Liffey*," which divides the city of Dublin and "*makes the port thereof*," having become extremely shallow and well nigh choked from the bridge called Farmer's Bridge, to the bar of the port, to the great detriment of trade, and to the hazard of the shipping resorting to the city, which mischief had been principally occasioned by the licentious and irregular taking up of ballast and breaking the banks of the channel, for want of proper laws regulating how and in what manner the shipping resorting to the port and harbour should demean themselves in relation to their throwing out or taking in of their ballast, by an Act of the Irish Parliament, 6 Ann. c. 20, passed in the year 1707, upon the petition of the corporation of Dublin, and at the request of the Lord High Admiral, the corporation were empowered to erect a Ballast Office for the port of Dublin, and were appointed Keepers and Conservators of the Port, with powers of making bye-laws for the government of the office, the cleansing of the channel, and the securing of ships coming into the port,—such bye-laws to be approved of by the Lord Lieutenant and Privy Council.

The raising and the delivery and receiving back of Ballast in the port was committed to them and their workmen, exclusively, and certain rates were imposed payable to them for every ton of ballast delivered or received back.

And for the mending and cleansing of the river and port, certain duties upon the Tonnage of vessels coming within the bar, (computed by outward gauging,) and upon lighters, gabberds, and wherries employed in the port, were imposed and vested in the corporation.

MUNICIPAL
REGULATIONS,
Other Charitable
Institutions.

Mercer's Hospital,
Hospital of Incurables,
Charitable In-
firmary.

Stevens's Hospital.

Hibernian Society
for Soldiers' Chil-
dren.

Hibernian Marine
Society.

Erasmus Smith's
Schools.

RIVER, PORT, AND
HARBOUR.

Charters respect-
ing—

Encroachments respect-
ing—

Corporation of Dub-
lin made Conserva-
tors of the Port, and
Ballast Office
erected.

Ballastage.

MUNICIPAL
REGULATIONS.

It was directed that the money arising or levied by this Act (incident charges, salaries, and the necessary expenses of the ballast office being deducted), should be employed in amending and cleansing the river and port; any overplus to be applied towards the maintenance of the Blue-coat hospital.

In 1719 some trivial amendments were made, 6 Geo. 1. c. 15, ss. 6, 7; ships bound coastways were made chargeable.

In 1723, 10 Geo. 1. c. 3, ss. 23—27, some regulations were made for repressing the nuisances of fires near to houses lying close to the quays and ships at anchor, and on board of ships in certain stations, and for the regulation of the channel.

Pilots.

No effectual provision having been made by the Ballast Act, for preventing the many and great losses happening from the want of skilful pilots to take charge of ships trading to the port, and from the want of *hacen masters* to regulate the placing of vessels, &c., it was enacted in 1763, by the 3 Geo. III. c. 15, that the corporation of Dublin, as conservators of the port, should have the power of licensing 50 pilots and appointing two *hacen masters*, the latter to take care that certain buoys and floating peaches should be placed and constantly kept up, and to regulate and station the trading ships, vessels, and lighters within the harbour.

Further Tonnage.

Trading vessels laden with merchandise coming in or going out of the harbour (except those laden with coals or corn, trading coastways), were obliged to receive the licensed pilots, and certain rates per foot for pilotage over the bar, and for pilotage from Poolbeg to the quays, were imposed. Small additional duties on the Tonnage of vessels were also charged for the purposes of this Act.

Ballast Office Com-
mittee.

It was directed that any surplus, after all incident charges, salaries, and necessary expenses should be answered, should be applied towards carrying on the south wall, then called the ballast office wall.

And for the constant management and transaction of the matters necessary for carrying this Act into execution, a new body, to consist of five aldermen, 10 common council men, and 15 freemen of the guild of merchants, being merchants qualified as thereby directed, and eligible triennially, by the respective bodies to which they belonged, were empowered to nominate pilots and *hacen masters* and to regulate their salaries, the allowances for actual pilotage, and remands for extraordinary services; also to make orders for their conduct, and for the issue of money; but this without lessening the general authority of the corporation under the former Act, or otherwise.

Parliamentary
Grants.

In 1772, by the 11, 12 Geo. III. c. 19, s. 12, eleven members of the committee were empowered to do all acts, and five to do ordinary business.

Several Grants of money were made by the Irish Parliament to the corporation of Dublin, to enable them to finish the south (or ballast office) wall.

	£.	s.	d.
In 1753, 27 Geo. II. c. 1, s. 14	10,000	0	0
1755, 29 Geo. II. c. 1, s. 14	10,000	0	0
1759, 33 Geo. II. c. 1, s. 14	5,000	0	0
1761, 1 Geo. III. c. 1, s. 14	5,000	0	0
1763, 3 Geo. III. c. 1, s. 13	4,000	0	0
1765, 5 Geo. III. c. 1, s. 7	4,000	0	0
1767, 7 Geo. III. c. 1, s. 7	5,000	0	0
1771, 11 Geo. III. c. 3, s. 4	2,669	4	6
1772, 11, 12 Geo. III. c. 1, s. 7	5,000	0	0
1774, 13, 14 Geo. III. c. 1, s. 16	1,500	0	0
1776, 15, 16 Geo. III. c. 8, s. 17	1,500	0	0
1778, 17, 18 Geo. III. c. 1, s. 17	1,500	0	0
1780, 19, 20 Geo. III. c. 7, s. 24	3,000	0	0
Total	£38,169	4	6

But the amount actually issued was, as stated in 23, 24

Geo. III. c. 26, s. 5 £37,169 4 6

By the Acts of 1707 and 1753, the corporation were directed, once in every three years, to account to the Lord Lieutenant and Council, a duty which they appear to have neglected; for in 1782 the Parliament (31, 22 Geo. III. c. 1, s. 26), in authorising a further grant of £2,000 to them, towards carrying on the ballast office wall, made it under the proviso, "that it should appear they had regularly accounted for the ballast office revenue, pursuant to Act of Parliament." And in 1784 (23, 24 Geo. III. c. 1, s. 33,) they not having so accounted, the grant was repealed, and the £2,000 intended, with £1,000 more, to trustees "for the purpose of making moorings in the harbour, or improving it, by changing the course of the river Dodder." In the same year the legislature (25, 24 Geo. III. c. 26, s. 5), advertent to the provision for appropriating the surplus revenue of the ballast office to the amending and cleansing of the river and port, and for the use of the Blue-coat hospital, declared that the duties produced a very considerable annual revenue, and they were, if not duly expended, "an unnecessary charge on the trade and shipping of the port of Dublin," and finding that regular and satisfactory accounts of the duties had not been submitted, and directing also to the grants of the £37,169 4s. 6d. and the allocation of the surplus of the pilotage duties for carrying on the ballast office wall, they sent the corporation to account for all these duties and grants before the Commissioners of Imprest Accounts.

The result of that account, probably, was not satisfactory; for in 1786 all the former laws

vesting any powers in the corporation and others relative to the cleansing and improving the port, harbour, and river, regulating the conduct of masters and owners of shipping, and securing vessels trading to the harbour, were repealed by the 26 Geo. III. c. 19, as having been found inefficient, and a new body, styled "the Corporation for Preserving and Improving the Port of Dublin," was created, to form a new board of management. This Act originated the now existing "ballast board."

Besides the duties and parliamentary grants, so expended by the corporation of Dublin, it appears they had borrowed large sums of money for the purpose of building and carrying on the ballast office wall, (see the 26 Geo. III. c. 32, s. 15,) whereof considerable sums were due for principal and interest; and their power to charge those sums on the funds granted by the prior Acts being doubted, Parliament, on the ground that it was just and reasonable that the several fair creditors, who lent their money for this useful purpose, should be repaid, enacted, that the just debts so contracted by the corporation of Dublin or their committee, and which should be certified to have been applied to such purposes, should be a charge upon the funds for improving the port, harbour, and river.

The lord mayor and sheriffs, and those aldermen, were associated in the New Body, with 17 other persons.

The lord mayor and board of aldermen were allowed the power of filling vacancies by the death, resignation, or refusal to act of the three aldermen, named in the Act, and their successors, so that there should at all times be three aldermen of the city in the new corporation.

The succession in this corporation, as relative to the other 17 members, was directed to be kept up by three or more of the members appointing to vacancies, and the board, with the exception of the members who represent the corporation of the city, are merely self-elected. All the appointments are for life, save that any member continuing to absent himself from the meetings for three calendar months, without licence of the corporation previously entered in the minutes, it is enacted, shall cease to be a member, unless it shall fully appear to the corporation that he was prevented from attending by sickness.

The new corporation were required, and exclusively empowered, to provide for the raising of Ballast in the harbour or river, and to furnish to all vessels requiring it, at specified rates; rates were also imposed for ballast put out. Tonnage duties on Foreign and British and Irish ships, colliers and coasters, were also charged, and annual duties upon Wharries, Gabbards, and Lighters.

This Act (26 Geo. III. c. 19) also rectified, that several persons residing on the quays on both sides of the river had theretofore received from ships, coming between the walls of the quays, different sums of money by way of compensation for keeping the walls and quays in repair, and for permitting ships to be fastened to rings or posts thereupon, and goods to be landed; notwithstanding which, the walls and quays were frequently suffered to be in a ruinous and dangerous condition; and it enacted, that the ballast corporation should repair the walls and quays within certain limits; Quayside duties were imposed to enable them to make such repairs; and all other persons were prohibited from levying them.

Officers injurious to the quays, walls, or river, were also made punishable; the jurisdiction of trying them was in some instances vested in the members of the ballast corporation; in others, in the lord mayor or justices of the peace.

The ballast corporation were also empowered to license and appoint pilots, and ascertain their wages, and a pilot-master and haven-masters at salaries of £80 yearly each; the latter officers being bound to take care that buoys and floating perches were kept upon the north and south ends of the bank called the Kink, and on the Codrill Patch; and to regulate the mooring of vessels in the harbour, and remove all obstructions in the navigation.

Trading vessels laden with merchandise (except coals, men trading coastwise, or fish) coming to or going from the harbour were obliged to receive a licensed pilot on board, and were charged specific pilotage rates. Superannuations not to exceed £100 a year, and allowances for extraordinary services were permitted to be made by the board.

The moneys to arise from the rates, duties, fines, &c., were directed to be applied, after paying the salaries, rewards, pilotage, and other necessary expenses, in improving and cleansing the river and port, keeping the walls in repair, and particularly in carrying on the south wall.

This Act also stated that the harbour of Dunleary was a landing-place within the port of Dublin, and of singular use to the trade, by affording a safety to shipping when they could not get into the harbour of Dublin; and to improve it, and the pier therof, the ballast corporation were enabled to raise ballast, and furnish ballast there under the like regulations as in the harbour of Dublin, and subject to the like charges; and the same powers and regulations were extended also to the harbour of Dalkey, as it might be found expedient to fix buoys in the channel between Dalkey and the main, and to improve it so as to render lying in that road more safe and commodious.

Provision was also made for punishing persons cutting away buoys, buoy-ropes, hawsers, &c., and buyers and sellers of old ropes or rigging were compelled to take out licences from the ballast board, and to give securities, and to enter all sales at a public crane, (which, by the 32 Geo. III. c. 35, s. 36, they were empowered to erect.)

The Act empowered the corporation to borrow money at interest upon the credit of the payments, rates, duties, and revenues, to enable them more effectually to carry the purposes of the Act into execution; and to issue Debentures under their common seal for the sums of money so to be borrowed, in such manner as they should by any bye-law appoint; such debentures and the sums therein contained to be actual charges and liens upon the rates, &c. They were directed to account yearly before the commissioners of implect accounts; and empowered to order and direct to be paid to pilots, actually piloting ships into or out of the

MUNICIPAL
REGULATIONS.
Corporation for
Preserving and Im-
proving the Port
and Harbour.

Debt contracted by
the Corporation of
Dublin.

Constitution of the
New Body.

Ballastage.

Tonnage.

Wharries, &c.

Quayside.

Pilotage.

Harbour of Dun-
leary and Dalkey.

Powers of Borrow-
ing.

Debentures.

Accounting.

MUNICIPAL
REGULATIONS.

harbour of Dublin, such sums of money as according to the rates thereby limited should appear to be due and payable to them for actual pilotage, and also to direct payments to seamen or others assisting ships in distress. All officers employed in execution of the Act were prohibited from taking fees or gratuities, except such as should be directed for pilots; and they were directed to give such security for the discharge of their duties as the corporation should by any bye-law direct and appoint.

This Act further stated that the changing of the course of the river Dodder, so as to prevent it from discharging itself into the river Liffey and harbour of Dublin, would tend in a very great degree to the improvement of the harbour by removing the obstruction called the bar of Dodder; and the ballast corporation was empowered to cut and open a course on the north side of Ball's-bridge, 68 feet wide at the bottom, for the river Dodder to discharge itself upon the south strand, southward of the south wall. Provision was also made for a bridge over such cut or canal to connect Irishtown with Sandymount, and for supplying the inhabitants of Ringsend and Irishtown with fresh water from the Dodder; and so much of the sum of £25,000 vested by the 23, 24 Geo. III. c. 1, in trustees, as should remain unapplied by them after the meetings of the harbour were completed, and the expense thereof defrayed, was vested in the ballast corporation to be applied by them to the said purpose.

Debt of the Corporation of Dublin charged on the Funds.

A subsequent Act of the same session, 26 Geo. III. c. 32, s. 15, recited that doubts had arisen whether the Corporation of Dublin, or their committee, were empowered to charge the Funds with money borrowed by them for carrying on the ballast-office wall, and it enacted that all just debts contracted by them for that purpose, and "certified to have been applied to such purposes," should be a charge and lien upon the funds for improving the port, harbour, and river of Dublin.

North and South Quay Walls and Lots.

An Act of 1792, 32 Geo. III. c. 35, recited, that the state of the river was extremely disadvantageous to the trade and commerce of the port, being choked up with mud and filth, and that the Walls or Quays were in a dangerous and ruinous condition; and that it was expedient that the care of the river and walls should be vested in the ballast corporation, and that a fund should be raised for the purpose, and the parties interested in the works, or having benefited by the execution of them, ought to contribute towards the fund; and that the several persons owning or inhabiting houses on the north and south sides of the river westward of Carlisle-bridge were obliged to maintain the walls fronting their houses at their private expense, and ought therefore to contribute to the fund on being exonerated from that liability, and that the proprietors of all the low grounds, on either side, were much interested in the preservation of the walls, and ought to contribute.

North Lots.

It further recited, that the corporation of Dublin, being seized in fee of a considerable tract of ground or strand on the north side of the river, had caused it to be surveyed, and by Act of Assembly, on the 18th January, 1716, directed the strand to be set out and divided into two classes of Lots, one by the acre, the other by the foot; and the same were afterwards drawn by the then lord mayor, aldermen, sheriffs, and common-council, and the corporation, by deeds of lease and release, in the year 1718, granted and conveyed the lots and parcels of ground to the persons drawing the same, that of the acre lots, 134 in number, 74 had been enclosed from the sea, viz. from Nos. 1 to 23, 38 to 49, 50 to 59, 74 to 78, 103 to 111, 130 to 134; lot 77 being marked "city lot," and reserved to the corporation; that the foot lots were 132 in number, and that the persons in possession of the lots so enclosed, and of the low grounds on the south of the river, ought to pay towards the fund.

This Act then vested the care, management, and superintendence of the whole of the river, and the walls bounding it, and the building and repairing of the walls, from Carlisle-bridge to Ballybough-bridge on the north, and from the west end of Crampton-quay to the Artshake road on the south, fully and exclusively in the ballast corporation.

Rates on the Acre Lots.

The Act imposed on the above lots, except No. 77, called the city lot, (the yearly sum, payable) £3 10s. { and 5 per cent., as every 24th June, of } fees, for collecting.

On each of the Acre Lots 1 to 23	38 " 49	"	3 0	"
" " 50 " 59	74 " 78	"	2 10	"
" " 103 " 111	130 " 134	"		

(as recited in 40 Geo. III. c. 47, s. 32.)

Rates on the Foot Lots.

On each of the Foot Lots 1 to 50	21 " 40	"	3 10	"
" " 41 " 56	57 " 96	"	3 0	"
" " 97 " 122	123 " 132	"	2 10	"
" " 123 " 132		"	3 10	"

In case of non-payment within 21 days, the ballast corporation are empowered absolutely to sell the lots in arrears, publicly, to the highest bidder, and to convey the interest to the purchaser, paying the surplus of the purchase money, after deducting the arrears with interest and costs, to the person entitled to the lot before the sale.

Committee of Proprietors.

By a former Act, of the year 1727, 1 Geo. II. c. 25, it appears that the lots had been originally granted by the corporation, subject to a rent of £10 a-year for 10 years for each lot, to be paid as a public fund for enclosing and fencing-in the ground from the sea, and £13,000 having been paid and laid out, and the work unfinished, it was enacted that the Proprietors should meet four times a year (on every 1st April, 1st July, 1st October, and 1st January), and constitute 13 or more of themselves to be a committee to manage and

carry on the work; a further rent of £10 yearly for seven years was imposed, and power was given to sell the lots for arrears.

The Act of 32 Geo. III. repealed so much of that Act as gave to or vested in the Committee of Proprietors any power to manage, carry on, or repair the walls, quays, and banks of the strand, and the flood-gates, sluices, and drains belonging thereto; saving, however, any powers vested in that committee, or any other person, for the purpose of draining, preserving, or improving the lots.

And the better to enable the committee to drain, preserve, and improve the lots, the ballast corporation were empowered to levy the Additional Rate of £10 per cent. upon the yearly sums charged by this Act, payable and recoverable by sale in the same manner, and to be paid to the committee for the above purposes.

Additional Rate for
Drainage.

The occupiers of ground, houses, and buildings fronting the quays, between the west end of Crampton-quay and Carlisle-bridge, and from Carlisle-bridge to the westward point of the ground belonging to the Marine School, and thence to the eastward end of Sir John Rogerson's-quay, and thence to the bridge of Ringsend, were charged with rates of 1s. 6d. per foot, and 5 per cent. on the sum payable as fines for collecting, payable every 24th June; and a sum of £90 a-year, with the like fees, &c., was charged on the ground fronting to and adjoining the quay wall, between the bridge of Ringsend and the Artichoke road; these rates and fees, on the premises at the south side, were made recoverable by civil bill before the recorder of the city, or by distress and sale of goods found upon the respective grounds or houses.

South Quay, east-
ern Part.

All former obligations to keep the walls in repair were discharged, and all former taxes and rates for the purpose were extinguished; and no person, save the ballast corporation, was permitted to demand of any vessel arriving in the port or harbour any money by way of postage or quayage, or on account of keeping the walls in repair.

In lieu of the Quayage Rates on ships arriving, granted by 26 Geo. III., the 32 Geo. III. granted New Rates, in the nature of Tonnage, on every vessel arriving in the port or harbour of Dublin, or harbour of Dunleary, together with certain duties on Timber, Planks, Staves, Blocks of Marble, Stone, &c.

New Tonnage Rates,
Quayage Duties on
Timber, Stone, &c.

It had been recited in the first section that the landing of such commodities had done considerable damage to the walls, and that the owners would have great convenience from the execution of the works, and ought to contribute towards them; but subsequent sections (s. 57—62) made it penal to leave such goods, beyond a short and limited time, on the quays.

This Act contained a direction (s. 21) that the corporation, out of the first moneys arising from the said duties and taxes for the preservation of the walls, should pay into His Majesty's Treasury such sum as should appear to have been laid out in stopping a breach in the south wall, pursuant to an address of the House of Commons in that session; and, to enable them to pay this sum, certain parts of the south lots, then in possession of Edward Keat and Nicholas Le Favre, in which the breach happened, were charged, over and above all other rates, an additional sum of 2s. per foot until the whole of the sum so laid out in stopping the breach should be fully paid, either by the additional rate, or by one entire payment.

It also enabled the corporation (s. 25), for carrying the purposes of the Act into execution, to borrow, upon the credit of the rates, any sums they should think necessary, at interest, and to issue debentures for the amount, as under the 26 Geo. III.

Powers of Borrow-
ing.

They were empowered to sell to the owners of the lots the rates chargeable on them, for not less than 25 years' purchase; and to treat and agree with the corporation of Dublin with respect to any payment, tax, rate, or duty, to be paid by them towards carrying on the works; the Act also compelled the proprietors and tenants of the lots next adjoining the north and south walls, respectively, to keep the inner wall of each quay in repair.

The Act contained a variety of minor regulations, for preventing the exportation of street dirt, coal ashes, paving stones, gravel, and rubbish, and for regulating the export of dung; it required the pilots, upon obtaining their licences, to enter into security for keeping their boats in order, &c.; it gave the ballast-master a fee of 2s. 8d. for registering the Licenses of rowing-boats, sailing-boats, and wherries plying for hire, at Dublin or Dunleary; and empowered the ballast corporation to regulate the rates (except as to ferry-boats) for passage within the port and harbour of Dublin, or within the harbour of Dunleary, and for freight of goods; it also directed 3d. per ton to be paid to the ballast-master for heaving Ballast on board vessels where the vessel has port-holes for receiving ballast, or is under 100 tons burthen; in other cases 4d. per ton. The jurisdiction of trying offences against this Act was vested in the members of the ballast board.

Fees for registering
Licenses.

For heaving Ballast.

It was expressly enacted (s. 68,) that all sums of money arising, or to be levied, by force or virtue of this Act, should be applied by the corporation towards the necessary expenses of, and in improving and cleaning, the port and harbour of Dublin and the harbour of Dunleary, and to no other use or purposes whatsoever; and they were empowered (s. 70, &c.) to purchase parts of the strands for the purpose of making and erecting docks, embankments, and other works for the improvement of the port and harbour of Dublin, and the navigation thereof.

The 33 Geo. III. c. 54, charged Keat and Le Favre's lots with 5 per cent. on the rate for collection; and as to all the south lots, gave remedy for the several rates by civil bill, and by distress and sale of goods found on the premises charged, and, in case of no sufficient distress found, by sale of the premises themselves.

The 34 Geo. III. c. 8, contained some provisions against the lighting of fires on board ships in the Liffey.

MUNICIPAL
REGULATIONS.New Rates of Bal-
lastage and Pilotage.

In the year 1800 several alterations having taken place in the nature and extent of the trade and commerce carried on to and from the port of Dublin, it was considered expedient to enact (40 Geo. III. c. 47.) *New Rates of Ballastage and Pilotage.*

If the master refused to take on board a licensed pilot offering his services, still, the first (or only) pilot offering his services was made entitled to payment; if a seaman were taken on board, on account of a licensed pilot not offering within the station, a licensed pilot afterwards boarding was made entitled to only half the rates.

Vessels leaving and compelled to return to the harbour, were charged, in addition, one-half for the pilotage back; pilots taken to sea were allowed 5s. 5d. by the day for the time they should be detained over 24 hours.

The ballast corporation were empowered to license persons to act as pilots for the before-mentioned purposes, and also for mooring and unmooring vessels up and down the river, and rendering service to vessels coming in and going out of the harbour, and to ascertain compensation for such persons, and make bye-laws for ascertaining the qualification of pilots; obliging them to take apprentices, and to make distributions of earnings among them, and other regulations.

This Act extended the provisions of 32 Geo. III. as to penalties for injuring quays, &c., to all injuries committed to the quays, &c., of the Liffey, the harbour of Dublin, and the strands thereof, commencing on the north from Barrack-bridge, otherwise Bloody-bridge, to and including the harbour of Sutton; and on the south, from the same bridge, to and including the harbour of Dalkey.

It provided that timber, staves, stones, &c., should not be left on the quays longer than 48 hours.

This Act (s. 23) charged the owners of premises on the north of the river from Carlisle-bridge to Customhouse-quay, fronting the river, with a rate of 1s. 6d. per foot in front, and five per cent. for collecting; and (by s. 24), in case two-thirds of the inhabitants, &c., of premises on the north side from Carlisle-bridge to Island-bridge, and on the south from Crumpton-quay to Island-bridge, should agree that this corporation should rebuild or repair the quay walls, and ascertain the expense by the foot for each house, all were charged proportionably.

Another clause (s. 25) empowered a sale for non-payment of arrears, either of the whole, or a competent part only, of the north or south lots; and lessees of portions of the south lots, upon returning to the corporation the particulars of the demise made to them, were made liable only to so much of the rate on the whole lot as their own parts were chargeable with.

An arrear of £568 being due on Kent and Le Favre's Lot, this sum was allowed to be sunk or funded by an Additional Rate of 6d. per foot, with five per cent. for collecting.

An Act of the same session, 40 Geo. III. c. 73, repealed the additional rate of 2s. per foot imposed by the 32 Geo. III. on a part of the south lots, on account of the stopping of the breach in the south wall, and also the direction to pay the amount into the Treasury, save as to the arrears due on or before the 24th June, 1799.

In 1803, the 43 Geo. III. (Loc. & Pass.) c. exxviii, vested in this corporation the care, management, and superintendence of the whole river and walls bounding it, and the rebuilding, maintaining, and repairing thereof on both sides, from Carlisle-bridge on the north, and from the west end of Crumpton-quay on the south, to Barrack-bridge; and also empowered them to build, rebuild, repair or improve any bridge or bridges, arch or arches, over the river within those limits, for which presentments should be obtained from the grand juries of the city of Dublin and county of Dublin, as therein mentioned.

For enabling the corporation to rebuild or repair the walls, the occupiers of grounds, houses, and buildings fronting the river between Carlisle-bridge and Barrack-bridge (except Crumpton-quay and Aston-quay, the walls of which had been already rebuilt,) were charged to pay to this corporation for ever 2s. per foot by the year, (viz., by equal half-yearly payments on every 1st August and 1st February,) with five per cent. for collecting; this rate was (s. 7) exclusively appropriated to the rebuilding and repairing the walls, and to be applied to no other use whatsoever; and to be raised and levied as the rate of 1s. 6d. on Crumpton-quay and Aston-quay.

It was apprehended that this rate would not be sufficient to defray the expense of rebuilding the walls, and for this purpose, and the building, repairing, and improving of the bridges and arches, it was enacted (as 3, &c.) that whenever the ballast corporation should lay before the Court of King's Bench, in any Easter or Michaelmas Term, an estimate of the expense of rebuilding the Quay Walls, and of the amount of the rate of 2s. per foot, and other funds applicable to the work, and the amount deficient in order to enable them to complete the work in a reasonable time; or, whenever they should so lay before the Court a plan and estimate for building or rebuilding a bridge or arch over the river within those limits, or an estimate for repairing or improving such bridge or arch, verified by affidavit, the Court should direct the grand juries of the city and of the county to meet in one room, and consider the plans and estimates; and if those grand juries, or any 24 members thereof, approved of them, such documents, with their approbation, should be deposited in the office of the clerk of the Crown, until the next preventing Term; and then the grand juries were empowered, if they approved thereof, to make presentments accordingly; and they were required to present the whole amount of the estimate to be raised by equal half-yearly instalments, at every Easter and Michaelmas Term, on all houses and other buildings within the district of the metropolis, and to be paid by the owners or occupiers thereof, and for raising such instalments, to present a rate of a certain sum in the pound, to be levied on the value of all such houses and buildings, according to the valuation for the watch rate, but not to exceed the yearly sum of 1s. in the pound on such value, or 1s. 6d. for two or more such works at the same time.

Rates on the Quays
West of Carlisle-
bridge, &c.

Additional Rate on
Kent and Le Favre's
Lot.

West Quay Walls
and Bridges.

New Rate on the
West Quay.

Grand Jury Pro-
sentments for the
West Quay Walls
and Bridges.

These assessments, it was directed, should be inserted in the warrants of the collectors of grand jury cases to be collected and levied by them, like other money presented by juries; provided, that in all their stages of apportionment and collection, these half-yearly rates should be kept separate and distinct from all other rates and presentments; the collectors were bound on every Saturday to pay into the Bank of Ireland the amount collected by them under this Act, on account of the ballast corporation, who were to allow to the treasurers of the city and county 1s. in the pound on the sums paid in.

The collectors were also bound to make returns of the persons in arrear for the rates, and who had become insolvent; with respect to which the grand juries were empowered to act, as with respect to arrears of any other money presented by them.

The grand jury of the city were empowered to the extent of £100 a Term, and the grand jury of the county to the extent of £50 a Term, to present for their treasurer and secretaries, for their trouble and expenses in preparing the lists, returns, presentments, and books of collection under this Act.

The ballast corporation were empowered (s. 23) to draw on the Bank of Ireland, as the money arising from these rates was paid in, for payment of the several persons to whom the corporation became indebted on account of the said works.

They were directed (s. 25,) for ever to keep a separate and particular Account of the monies raised, levied, and received by them, by virtue of this Act, for the purpose of repairing and rebuilding the said walls; and also a separate and particular account of all monies raised, levied, and received by them, by virtue of this Act, for the purpose of repairing or building any bridges.

Separate Accounts
for the West Quay
Walls, and for the
Bridges.

As the river from Carlisle-bridge to Barrack-bridge would be effectually cleared, and by the building of the walls kept clean and deep, whereby the port and harbour of Dublin would be benefited, the directors of Inland Navigation, under the 40 Geo. III. c. , were enabled to grant to the extent of £15,000 for the improvement of the river by building the walls aforesaid.

Advances from In-
land Navigation
Board.

It was also directed that none of the rates payable to this corporation by any former Act should be applied to the purposes of this Act, but be wholly applied to the purposes for which they were originally granted.

This Act further stated that several very necessary and salutary rules and regulations were, by the laws then in force, obligatory on the master and commanders of Passage Boats between Dublin and Great Britain, which were not made sufficiently public; and it directed the masters or commanders to keep constantly hung up in their cabins such extracts from the rules as the corporation should furnish to them.

Regulation of Pas-
sage Boats.

The Act, (s. 29), exempted and discharged all persons theretofore bound to repair any part of the walls within the said limits, from all obligations in respect thereof, except the payment of the rates imposed by this Act.

The sales, which by former Acts were directed to be held at the Tholoz, were transferred to the Royal Exchange, and three months' notice of the sale was made sufficient.

The 51 Geo. III. c. 66, granted to the ballast corporation (s. 4), certain Additional Rates for delivering Ballast within the port of Dublin, or the creeks or harbours belonging thereto, or within their jurisdiction; and (s. 5) an Additional Tonnage on vessels arriving in the harbour of Dublin, to be collected (as directed by the 32 Geo. III. c. 115, s. 7), as their other duties, and applied towards the increased expense of raising and procuring ballast, and to the improvement of the port and harbour of Dublin.

Additional Ballast-
age.

Additional Tonnage.

The 51 Geo. III. further enacted (s. 10), that the care, management, and superintendence of the whole of the river Anna Liffey, and of the quays and walls bounding it, on both sides of the river, and also of the harbour of Dublin, and of the strands thereof, and of the bays, creeks, and harbours within the harbour of Dublin, on the north side of the said river, strand, harbour, and bay, from Barrack-bridge extending to and including the harbour of Sutton; and on the south side, river, strand, harbour, and bay, from the same bridge extending to and including the harbour of Dalkey, and the quays and walls called the North, South, and East walls, and all the bridges then over the river, or thereafter to be erected over it, within those limits; and the building and repairing of the said walls, and the care and superintendence of the bridges, should be vested in the ballast corporation; preserving, however (s. 11) the power of the grand juries to appoint overseers of works for the bridges, under presentments relating to them.

Extent of the Har-
bour Jurisdiction.

By this Act, s. 12, the corporation were enabled to take up and borrow, upon the credit of all or any of the taxes, payments, rates, duties, and revenues, in the 26 Geo. III., 32 Geo. III., 33 Geo. III., and 40 Geo. III., and this Act contained, with the consent of the Lord Lieutenant, and the Commissioners of the Treasury, any sums of money they should think necessary, at interest, not exceeding 5 per cent. per annum, and for that purpose to issue debentures of £100, under their common seal, and in form to be directed by their bye-laws; which debentures, with the interest thereof, and the sinking fund applicable to the redemption thereof, as by this Act directed, should be actual charges and liens on the said rates, &c., or so much of them as should be specified in such debentures. Provided, that the money so to be borrowed at any time after the passing of this Act should not exceed in the whole the sum of £50,000.

Power of Borrow-
ing.

The directions for creating the Sinking Fund were as follows:—s. 13, that a yearly sum equal to the amount of £1 for every £100 of all sums so thereafter to be borrowed should, from the 24th June 1811, be taken by the corporation from the produce of the rates, &c., and be laid out by four equal quarterly sums, on the 25th September, 25th December, 25th March, and 24th June, or within 30 days after, in the name of the corporation, in the purchase of 3½ per cent. annuities, transferable to the Bank of Ireland, (or such other stock in the

The Amount re-
quired to £50,000
Sinking Fund.

MUNICIPAL
REGULATIONS.

public funds as they should think fit); that all dividends which should accrue on such stock, and from the accumulation thereof, should half-yearly, or as soon as payable, be laid out in the purchase of stock as aforesaid; and so, from time to time, until the stock purchased should be worth, to be sold, £100; and that then the stock should be sold, and the money applied in purchasing such debenture at or under par; and that the debenture so purchased should be immediately cancelled; and that so, from time to time, a yearly sum equal to £1 for every £100 borrowed by and due from the corporation under this Act, should continue to be invested, and accumulated, and be applied until the whole of all sums borrowed, and to be borrowed by the corporation, under this Act, should be fully paid off and discharged.

This Act further directed, that no person, being a member of the corporation, should be elected to any office, place, or employment under it, and that no person holding an office, place, or employment under it should be elected a member, so long as he held such office.

Also, to simplify the accounts, the Commissioners of the Treasury were empowered to direct the Commissioners of Imprest Accounts to strike out certain sums which remained in charge against the corporation for inspers, or charges formerly disallowed, and certain sums appearing to be debts due to the corporation, but which, from the nature of them, could not be recovered.

Power to borrow
£10,000 for new
Bridge.

The 32 Geo. III. (Loc. & Pers.) cap. 33, empowered the grand juries for the city and county to change the site of a bridge over the river, which had originally been laid out opposite to the Four Courts, to a point opposite Charles-street or Miss Lane, and enabled the ballast corporation to borrow money for building the bridge, not exceeding £10,000, at a rate not exceeding legal interest; and to issue debentures in such manner and form as they should think proper; and it was enacted, that the money so borrowed should be levied upon the presentments made for building the bridge by the grand juries, who were required to present such further sums of money as should be necessary to pay the interest upon the sums borrowed, until the principal should be paid by the presentments.

to be repaid by
Grand Jury Pre-
sentments.

The grand juries were also to present the sum of £1,061 18s. 8d. expended by the ballast corporation in repairing Essex-bridge.

This Act proceeded (s. 4) to empower the ballast corporation to prevent and remove all obstructions, encroachments, and nuisances, on the quays, walls, and bridges of the river within their care, and to distrain and sell so much thereof, by public coat, as should be necessary to pay the expenses of removal; also, to expend from time to time, in temporary necessary Repairs of the Bridges over the river, any sums of money, not exceeding £500 in a year, out of the funds applicable to rebuilding and repairing the walls of the river westward of Carlish-bridge.

Repair of Bridges.

Sales of North and
South Lots regu-
lated.

The provisions of the 32 Geo. III., 33 Geo. III., and 40 Geo. III. for the sales of the North and South Lots were amended (s. 5), and the corporation were authorized, under their common seal, to convey, in fee simple, the lots, or such competent or convenient parts thereof, as should be sold for the purposes of those Acts, and to vest the fee simple in the purchaser; and it was provided, that on the sales, the costs and expenses of affixing and enclosing such part of the lots, together with the expenses of sale, and of delivering possession to the purchasers, should be deducted out of the produce of the sale; and that if, at the time appointed for sale, there should not be sufficient bidders, or the corporation should think proper, they might adjourn the sale; that the sales should be held at the Royal Exchange, or at the Commercial Buildings; that notices of the sales should be posted at both these places, and not at the "Tolard;" that such notices should be posted three calendar months, and inserted three times in the "Dublin Gazette" one calendar month at least previous to sale; and posted 21 days, and inserted twice in the Gazette 14 days before; and that the receipt for the purchase-money in, or endorsed upon the deed of conveyance, should be a discharge to the purchaser, and that he should hold free from all former incumbrances. And (by s. 12) upon sales, in case the persons in possession should refuse or decline to give the possession, the corporation were empowered to issue precepts to the sheriffs, or coroners, commanding them to deliver the possession to the persons nominated in the precepts to receive it; and these officers are required to deliver up the possession accordingly, and to levy the costs incurred by the issuing and executing of the precept, by distress or sale of the goods of the persons refusing or declining to give possession.

The Act contains also special provisions (ss. 6—11) for the application of money to be paid for the purchase of lands, tenements, or hereditaments purchased, taken, or used by virtue of the recited Acts, or this Act, for the purposes thereof, by paying the amount, in certain cases, into the Court of Chancery, &c.

Enactments respect-
ing North Harbour.

169. A series of Acts, 45 Geo. III. c. 113, 50 Geo. III. c. 72, 58 Geo. III. c. 61, 4 Geo. IV. c. 74, (and see the 6 Geo. IV. c. 100, 7 Geo. IV. c. 76, 7, 8 Geo. IV. c. 35, 9 Geo. IV. c. 75, 11 Geo. IV., 1 WILL. IV. c. 67) have been made for the improving the harbour on the north side of the Hill of Howth, under the management of boards of commissioners; by one of which (50 Geo. III. c. 23) the works of Howth Harbour were ultimately to vest in the corporation for improving the harbour of Dublin; but that clause was afterwards repealed (4 Geo. IV. s. 19). The power of "self-election" exists in supplying vacancies in the board of commissioners in whom the works are now vested, (who are commissioners, also, for the harbour at Holyhead, and for the roads from London to Holyhead, and from Howth to Dublin); a defect which appears to require legislative correction.

Enactments respect-
ing Dunsany or
Kingstown Asylum
Harbour.

170. Another series of Acts, 55 Geo. III. c. 191, 56 Geo. III. c. 62, 1 Geo. IV. c. 26, 1 Geo. IV. c. 69, were made for appointing Commissioners for erecting an Asylum Harbour for ships, eastward of Dunsany, within the port and harbour of Dublin, and which is now known by the name of the Royal Harbour of Kingstown. The works of this harbour were, by the

56 Geo. III. s. 6, vested in special commissioners, to be appointed for the purposes of that Act, only until the harbour and works should be fully completed by them; and from the time when they should deem the erection, completion, and improvement of the harbour and other works completed, testified by their representation to that effect to the Lord Lieutenant, the harbour, and all roads, piers, quays, works, and other erections and buildings, and the ground and soil on which they should be erected, are declared thenceforth vested in the corporation for preserving and improving the harbour and port of Dublin; and the powers by that Act vested in the commissioners are declared to be thenceforth vested in that corporation, who shall thenceforth, out of the funds vested in them for improving and preserving the port of Dublin, maintain the said harbour and works, &c., becoming vested in them, in like manner as they do the other works within the port and harbour of Dublin.

This Act imposed a schedule of port Duties (which was in part repealed as affecting the coasting trade, by the 1 Geo. IV. c. 26, s. 7) on the Tonnage of vessels, and by way of ship-page, city dues, and anchorage, and upon entries, invoices, customs, bills of lading, bills of health, bonds, certificates, affidavits of registry, licences to navigate, debenture and drawback papers, and permits, over and above all other duties; to be collected by the collectors of the port, who were directed to keep a separate and distinct account thereof, under the head of "Duties applicable to Dunderry Harbour," and to be paid into the Exchequer. The Lord Lieutenant was empowered to order to the commissioners an Advance out of the consolidated fund of Ireland, not exceeding £100,000, net, to be repaid with interest at the rate of five per cent. per annum, out of the rates imposed on ships and vessels entering the harbour; and also to make such further advances, from time to time, towards the completion of the harbour, as the amount of the duties thereby imposed for its support would be sufficient to defray the interest of, at the rate of £5 per cent. per annum, and a sinking fund of £1 per cent. per annum upon the whole amount of the sums so advanced.

A separate account was ordered to be kept in the Exchequer on account of these duties; and it was enacted, that so much of the money as should be sufficient to pay the interest and sinking fund upon the sums advanced, should, on the 5th January, in every year, be carried to the consolidated fund of Ireland; and that the excess also should be carried to the same fund, in discharge of the principal sums advanced, and of the interest and sinking fund; and when the whole of the principal sums and interest are discharged, all the duties shall cease, and no longer be leviable under this Act.

The 1 Geo. IV. c. 63, to provide for the erection of a western pier, charged the duties paid into the Exchequer to the use of the ballast corporation, under the Light-house Act, 52 Geo. III. c. 115 (the provisions of which will be presently stated), with a sum of £4,000 annually for the purposes of the 56 Geo. III. c. 63, to arise upon the contingency hereinafter mentioned; and it enabled the Lord Lieutenant to advance to the commissioners, out of the consolidated fund, any sums not exceeding £50,000, Irish currency, net. The charge of £4,000 a-year, and the duties under the 56 Geo. III., were formed into an aggregate fund, of which a separate account should be kept in the Exchequer, in lieu of the former account; like directions were given for carrying interest and sinking fund, and excess, to the consolidated fund, in discharge of advances; and it was enacted, that when the whole amount of the advances shall be repaid, the £4,000 per annum shall revert to the ballast corporation of Dublin, "and shall thereafter be applied by the said corporation," under the directions of the Lord Lieutenant, "in the progressive improvement of the harbours and navigation of Ireland." The 8th section provided, that whenever any dues or rates should be imposed on vessels frequenting or using the said harbour (of Dunderry), as well the said sum of £50,000, to be advanced out of the consolidated fund, as any sums paid out of the funds or dues of the Dublin ballast corporation, should be charged upon and made payable out of the said dues or rates, previously to all other charges thereupon, excepting the necessary expenses of maintaining the harbour.

The Lord Lieutenant was empowered (s. 6) to appoint a Harbour Master for Dunderry, with such salary out of the consolidated fund as he should deem fitting, and with power to regulate the mooring, &c., of vessels in or within 500 yards of the entrance of the harbour.

Other regulations were made, and the commissioners were empowered (s. 13) to appoint Constables or peace-officers within the Harbour, as well aloft as on shore, and upon all the piers and works, for enforcing the rules relating to the harbour, or vessels or persons resorting thereto (except when under quarantine or belonging to the customs or excise), and for the preservation of harbour, pier, and works, and the preservation of the peace.

This Act (s. 14) enacted that the ballast corporation might support the harbour of Dunderry out of the "light-house duties" arising and coming into their hands after the harbour should be transferred to them.

171. A recent Act, 4, 5 Will. IV. (Loc. & Pers.) cap. x., states that the town of Kingstown, formerly called Dunderry, had greatly increased of late years, and was still rapidly advancing in size and population, and that the Paving and Lighting Act, 9 Geo. IV. c. 82, had been brought into operation there, but its provisions were ineffectual for several objects necessary for the regulation and improvement of the town; and it repealed that Act as to the town of Kingstown, and made new provisions for the regulation thereof. The 19th section exempts from the local rate the lands vested in the commissioners under the 56 Geo. IV. c. 62, or any other Acts, as long as they remain in their use or possession, unless with the previous consent of the commissioners in writing. The 48th and 72d sections also contain some provisions relating to the commissioners and the harbour, which, in this Act, is called the "Royal Harbour of Kingstown."

172. A Railway connecting the head of the western pier of the harbour of Kingstown with the city of Dublin has been constructed under an Act of the 1, 2 Will. IV. (Loc. & Pers.) c. lxxi,

MUNICIPAL
REGULATIONS.
Harbour Commis-
sioners.

Works to vest in
Dublin Ballast Cor-
poration.

Tonnage and other
Duties applicable to
that Harbour.

Advance of
£100,000.

Advance of £50,000.

Charge of £4,000 a
year on Light-house
Duties.

Harbour Master.

Harbour Con-
stables.

Kingstown Act.

Railway.

MUNICIPAL
REGULATIONS.Steam Packet Com-
pany.
Light-houses.

which the Company have been, by the 3, 4 Will. IV. (Loc. & Pers.) c. xcvi., empowered to extend.

173. A Steam Packet Company has been established in the city under the 9 Geo. IV. (Loc. & Pers.) c. lxxi., and 3, 4 Will. IV. (Loc. & Pers.) c. cxx.

174. We have now to state the provisions of a series of Acts, by which a branch of the public service of the most extensive and important description, the affairs of the Light-houses along the Irish coast, have been placed under the control of the corporation for preserving and improving the port and harbour of Dublin.

In 1717, an Act was passed, 4 Geo. I. c. 7, for the purpose of vesting indelibly in the Crown the lands on which light-houses should be built; see also the 24 Geo. II. c. 9, 29 Geo. II. c. 8, s. 4, and 36 Geo. III. c. 22. In 1763, the 3 Geo. III. c. 6, empowered the Commissioners of Barracks to execute the powers contained in the former Act for purchasing lands on which light-houses might be built. Some provisions for particular light-houses were made by the 23, 24 Geo. III. c. 1, s. 31, 27 Geo. III. c. 31, s. 17, 31 Geo. III. c. 16, s. 162, 32 Geo. III. c. 17, s. 85, 33 Geo. III. c. 4, s. 36, and c. 37, ss. 2—5, 34 Geo. III. c. 5, s. 44, and 35 Geo. III. c. 41, s. 4.

The 36 Geo. III. c. 18, passed in 1796, recited the want of a light off the coast of Wexford, which was full of shoals, and that there was not a single light round the north and western coasts, from the Copeland Islands off the county of Down, to Loop Head at the mouth of the river Shannon. It provided, that the Commissioners of the Revenue might erect a light-house on the shoals off the coast of Wexford, another on the coast of Mayo, and another on the coast of Galway. A temporary tonnage duty on shipping was imposed for the purpose.

Some further grants were made by the 37 Geo. III. c. 4, s. 19, and c. 30, s. 181, 40 Geo. III. c. 43, ss. 172, 173.

The 46 Geo. III. c. 105, ss. 75, 76, enabled the Commissioners of Customs and the Commissioners of Excise to take lands for light-houses, for the use of His Majesty.

In 1810, the powers contained in the former Acts, and others respecting and continuing them, and the receipt and management of all light-house duties and funds in Ireland, were transferred by the 50 Geo. III. c. 95, to the Dublin Ballast Corporation, with several enactments for regulation of them. The 51 Geo. III. c. 65 (already mentioned), by ss. 1, 2, and 3, imposed certain rates on ships passing any light-houses on the coast of Ireland, or the floating light on the Kish Bank on the south of Dublin Bay, and also on entries of vessels inwards and outwards, and entries, coekets, or warrants for shipping goods; these provisions of the 51 Geo. III. and the 50 Geo. III. were repealed by the 52 Geo. III. c. 115.

This Act of the 52 Geo. III. for defraying the expense of purchasing ground for, and building new Light-houses, and for repairing and fitting up light-houses, light-ships, floating lights, beacons, and sea-marks round the coasts of Ireland, imposed new Tonnage Duties upon vessels passing such light-houses or floating lights, and duties on entering inwards and outwards, to be paid to the collectors, &c. of customs, in the several ports of the United Kingdom, into which any ship, passing any such light-house or floating light, should next arrive; and by them to be paid into the Exchequer for the use of the ballast corporation, and when loaned by the Commissioners of the Treasury to them (the ballast corporation) to be applied to erect, establish, maintain, and repair light-houses, light-ships, floating lights, beacons, and sea-marks, on or near the coasts of Ireland.

The authorities in the former Acts, from the 4 Geo. I. to the 46 Geo. III., were again, by this Act, vested in the ballast corporation; and the receipt and management of all duties and funds for light-houses continued to them.

It was enacted that it should be lawful for them to repair and maintain all light-houses, beacons, light-ships, and floating lights, marks, and signs for the sea, in any place on, round, or near the coasts of Ireland; and, with the consent of the Lord Lieutenant and Commissioners of the Treasury, to build, repair, and maintain new light-houses, and to alter the lights in existing light-houses, and make, erect, and set up so many other light-houses, light-ships, floating lights, beacons, marks, and signs for the sea in such places of the sea-shore, uplands near the sea-coasts, forelands of the sea, or elsewhere, for sea-marks, as they should deem requisite, whereby dangers might be avoided, and ships the better come into their ports without peril.

Whoever they should think it expedient to erect new light-houses, beacons, or sea-marks, or to alter any existing light-house, &c., they were directed to communicate in writing their intentions to the corporation of Trinity House, the proposed situation, with the reasons for the selection, and the nature of the light proposed to be used, and its construction, and the situation of beacons, &c.; and to furnish all information the corporation of Trinity House might require. In case that corporation should make suggestions for any alterations or improvements, of which the Dublin ballast corporation should approve, but subject to the powers of the Lord Lieutenant and Commissioners of the Treasury, those suggestions should become binding and conclusive, and be carried into execution. In case the corporation of Trinity House shall not, within six calendar months after communication made to them, make suggestions, the Dublin ballast corporation may consider their communications as acquiesced in, and (with such consent aforesaid) proceed in the new works, according to the plan so communicated. Whenever the corporation of Trinity House shall make any suggestion, either as to new or as to existing, or transmit any complaint as to the insufficiency of any lights, beacons, or marks for the sea, the Dublin ballast corporation shall transmit copies of such suggestion or complaint to the Lord Lieutenant and the Commissioners of the Treasury, who may give such directions with respect thereto as to them shall seem expedient; and the Dublin ballast corporation shall in all things obey the orders and directions so given, and proceed thereon accordingly.

Of the Commission-
ers of Customs and
Excise.
Of the Dublin Bal-
last Corporation.Their present Pow-
ers as to Light-
houses, &c.
Tonnage and other
Duties.Communication
with the Corpora-
tion of Trinity
House.

The powers of the body under the 26 Geo. III. c. 19, and the Acts amending it, for purchasing lands, and the provisions of those Acts requiring them to account to the commissioners of accounts, were made applicable to the purposes of this Act.

The 1 Geo. IV. c. 26, repealed so much of the 52 Geo. III. c. 115, as imposed duties on entries inwards or outwards, or on entries, caskets, or warrants, so far as they applied to vessels entering coastways, or goods from one port to another in Ireland.

The 1 Geo. IV. c. 69 stated, that after the works authorized by the 52 Geo. III. c. 115 should be completed there would be a considerable surplus of duties under that Act, over and above what might be necessary for lighting and keeping in repair the several light-houses, light-ships, floating lights, beacons and sea-marks; and it therefore made the appropriation out of those duties of the sum of £4,000 a-year, already mentioned, in aid of the works at Dunleary harbour; but it was provided, (s. 7,) that the payment of this sum should not commence until it should appear by the annual report of the commissioners of public accounts in Ireland that an actual surplus, amounting to £4,000, over and above what would be sufficient to complete and finish all works begun, or determined to be begun, by the said commissioners under the authority of the said repealed Act, actually existed in the Exchequer out of the produce of the said duties, and also over and above a sufficient annual sum for the maintaining of all light-houses, and other works, executed by the corporation under the authority of the said Act, and such sum as the said commissioners of public accounts should, upon estimate upon oath, judge expedient or necessary to be reserved for repairs, casualties, and contingent expenses; and further, (s. 8,) that such sum of £4,000 should not be paid to the credit of the consolidated fund for any year in which it should not appear by the annual report of the commissioners that such surplus actually existed at the Exchequer.

The harbour and river of Dublin are connected with two lines of inland navigation communicating, by their main trunks, one on the north and the other on the south, with the river Shannon, and, by off-branches, with various parts of the country. The canal north of the river, called the Royal Canal, was constituted under the 29 Geo. III. c. 33, 30 Geo. III. c. 20, 53 Geo. III. c. 26, 38 Geo. III. c. 54, and c. 79, 43 Geo. III. (Loc. & Pers.) cap. xxii., 53 Geo. III. c. 101, 55 Geo. III. c. 182; 58 Geo. III. c. 35.

The canal on the south side, called the Grand Canal, was constituted under the 11, 12 Geo. III. c. 31, 29 Geo. III. c. 39, 31 Geo. III. c. 42, 35 Geo. III. c. 44, 53 Geo. III. c. 143.

This latter navigation includes extensive Docks adjacent to the harbour, the entrance lying near the point where the river Dodder empties itself into the Liffey through its ancient channel. The Grand Canal company have charges for Dockage upon vessels making use of their Docks, regulated by 31 Geo. III. c. 42. On the northern side of the river, and adjacent to the Custom House, there are public Docks and warehouses belonging to the port, and erected out of the revenue of customs, the charges in which are regulated by the statute 5 Geo. IV. c. 92.

The above being the charters and statutes under which the river, port, and harbour of Dublin, and the works connected with them, have from time to time been regulated, and by which the import and export trade of the city have been affected, we now proceed to state the actual working of the system in operation as it appeared to us in evidence.

And, first, as to the direct interference of the corporation of Dublin.

We have already incidentally noticed the emoluments, in the nature of port dues, claimed by the various corporate officers, those of the lord mayor in respect of slippage and anchorage (p. 22), and in respect of coal vessels, and oysters (p. 23), those of the sheriffs in respect of slippage and anchorage (p. 29), and of the recorder on the same account (p. 31), and the several fees claimed now (as well as formerly) by the water bailiffs (p. 39), and the claims of the coal-meters appointed by the guild of merchants (p. 52, 54).

These corporate claims may be reduced to the following distinct heads:—

1. Anchorage.
2. Chapter and Guild, called also Chapman Guild.
3. Slippage.
4. The lord mayor's fees.
5. The water bailiff's fees.
6. The guild of merchants' fees.

1. Anchorage. This is a sum of 3s. 4d. late Irish currency, or 3s. 1d. present currency, taken from every vessel coming into the harbour. This demand, according to the statement of the corporate officers to us, is founded upon the right of the corporation to the bed and soil of the river, and the consideration for it is stated to be the privilege of fixing an anchor therein.

2. Chapter and Guild. This is a fee of 1s. 7½d. late Irish currency, or 1s. 6d. present currency, also taken from all vessels coming into the harbour. It is payable, not like anchorage, for every time the ship enters the harbour, but once in the year only. The meaning of the term and the origin of the claim are not now known among the members of the corporation; nor is there any service alleged as a consideration for it. It is claimed altogether as a prerogative right.*

DUBLIN.

MUNICIPAL
REGULATIONS.
Alterations in Ton-
nage and other
Dues.

Charge of 4,000*l.* a
year on the Light
Dues.

Canals.

Royal Canal.

Grand Canal.

Docks.

Grand Canal
Docks and Dockage.
Custom House
Docks and Dockage.Corporate Claims
to Harbour Dues.

Chapter and Guild.

* A payment, called "Chapman Guild" (and sometimes "Chaplain Guild"), appears to have been collected at Corrickbeggs, being a fix of 1*l.* annually collected by the sheriffs from each vessel loading to the port, for the purpose of burying mariners or others who might be cast on shore within the district. The corporation of that town had a grant of the customs of moorage, passage, quaysage, and lading, of all ships and boats entering the port, &c., in as ample manner and form as the city of U

DUBLIN.
MUNICIPAL
REGULATIONS.
Shippage.

3. Shippage. This is a sum of 1s. 6d., late Irish currency, or 11d. present currency, taken from every vessel coming into the harbour. It is claimed upon every voyage, like the anchorage. The right to this toll is said by the corporate officers to be founded upon the property which the corporation had in certain "ships," or landing-places, on the bank of the river, to which vessels formerly came up to discharge, and which were repaired by the corporation.

The banks of the river having been now entirely enclosed by quays built at the public expense, out of assessments raised under the Acts already noticed, that consideration for the charge appears to have failed.

The right of the corporation to take these tolls was some years ago disputed, and a suit was instituted at the instance of the Chamber of Commerce in Dublin to try the right. It terminated in favour of the corporation, establishing their title to the above first three of these dues.*

Dublin, or any other city or town in Ireland, had or used to have. (See Report on Carrickfergus, p. 171.) The term seems properly to be "chapeau gold," i.e. toll on merchants or traders; the Scotch words "cap," wares, and "gold," payment (see Spelman's Glossary, p. 30), see probably those from which it is derived.

* The Mayor, &c. of Dublin, v. Thomas, tried at bar in the Court of King's Bench, in Michaelmas Term, 1827, before a special jury of the county of Wicklow.

It was an action of *indebitatus assumpsit*, to recover the sum of 8s. 4d. for anchorage, &c. &c. &c.

The plaintiffs gave in evidence these charters, already noticed; a translation of the words "mediatione capae" by the words "half of the river," was objected to; and it was contended for the defendant, that these grants could not convey the property in the soil of the harbour.

Burton, J., however, said, there was authority to show that "aquæ" or "water," in an ancient charter, accompanied by possession, would carry the property in the soil.

Several leases of ground at Ringsend, of parts of the strands and islands in the harbour, &c. were put in, and the recital of the Statute (33 Geo. III. c. 35.) of the sale of the corporation in the North Lotts was relied on. A witness (Pendergast) who was produced on the part of the plaintiffs, was objected to as incompetent, being a member of the guild of merchants, and it was objected to the deeds, &c., that no receipt of rent out of the demised premises had been shown. Evidence was given of the receipt of the tolls on the part of the corporation for many years. As to these points,

The Court said, at the utmost the witness is only entitled to seek to be admitted a member of the corporation of Dublin. He cannot become a member as of right, as has already been held in this Court upon a motion for a mandamus (*Rex v. Mayor, &c. of Dublin, Batty's Reports*, p. 626). This guild is a distinct corporation; the witness, therefore, is incompetent. The Act of Parliament recognises the ownership of the soil beyond a doubt, and there is no occasion to show payment of rent under the leases.

Presentments of Hilary and Michaelmas, 1686, against the corporation and their master of the works (the outgoing sheriff) for not repairing the ships, were given in evidence, and received, subject to objection.

The plaintiffs also gave certain "perambulations" in evidence, which were objected to, as not affording any evidence of property.

Among other documents a witness produced the copy of a record from the Tower of London. He stated, he had gone to the Tower, and to an office in it over which "Record Office" was inscribed; he inquired for a particular roll, and was told the one he afterwards copied was the one he sought for; on the back of the roll, which was in contracted Latin, was written, "Rot. Patent." the person who showed him the office said he was the proper officer; the witness had never seen him before, but found him in possession of the office, and, on his demand, paid him his fee of 16s. 8d., &c.

The defendant objected to this evidence as insufficient to let in the evidence of a copy;—the original ought to be produced; the witness neither knew that the document he copied was the original roll, nor that the person with whom he found it was the proper officer.—*Admission v. Byrge*, 4 Campbell's Reports, p. 372.

Broke, C. J., said, that in the case of an action on an English judgment against Lord Donegal, tried before him, the evidence certainly went farther; it was the evidence of a solicitor, who said he had done business in the office upon other occasions, and knew the office well: however, the Court would admit the evidence, in the present case, subject to objection.

The defendant produced a witness (Teaslimson) to show that for the last five years these tolls had not been demanded of vessels arriving in the harbour; he stated he was interested in and a part owner of vessels trading to Dublin.

The plaintiffs objected to him as incompetent, being himself interested in the result of the suit.

The Court considered that this being an action for the fees, the verdict in this cause would be evidence in an action against the witness for a like demand, and they rejected him as incompetent.

The defendant relied on the Ballast Office Acts (above stated), particularly the 36 Geo. III. c. 19 and 51 Geo. 3. c. 60, as diverting any rights the corporation might have had; and on the absence of evidence of any grant of such tolls, and the total failure of all service or consideration for the tolls in question.

The plaintiffs contended that the grant of "rationabiles gildar" was in itself sufficient to entitle them to part dues, as "gild" meant duties, and was not here to be interpreted in its other meaning of "fraternity," &c.—*Termes de la Ley*, 395. Chapeau gold fell within the very word of the charters. Anchorage arose properly from, or in respect of, the property of the soil, and was evidence of it, and might grow due in respect of the franchise of the port, *Habeas Jura Maris*, 74; and here they had given evidence of a title both to the soil and the franchise of the port. As matter of history, their prescriptive right was recognised in 2 Rolle's *Abridgement*, 365, *Prescription (E)* 5, where it is said, "It is a good prescription for the corporation of Dublin, that they are owners of the port, and that they maintain perches in the said river, and direct ships in the deep channel, and that they maintain the key and crane; and that, in consideration of this, they prescribe to receive of all merchandises in the said port 3d. of the pound; for here is *quid pro quo*, M. 6. Jo. *Stancara*, resolved."—17 *Flax*, 264. But it has since been held that it is not necessary, in the case of part dues, to show that the corporation are owners of the soil, or that they repair the port; the making a port is itself a consideration, and it is enough to show a prescriptive title, time out of mind, to such dues.—*Mayor of Yarmouth v.*

These three harbour tolls are brought into the corporation funds under the general name of "slippage and anchorage," and are applied exclusively for the private advantage of particular officers in the manner already noticed by us whilst stating the embezzlements of the lord mayor, sheriffs, and recorder, and which shall be again noticed in the portion of this report which treats of the corporate property and revenues.

There are two remarkable enactments seeming to contain a recognition of these dues, which do not appear to have been referred to on the trial of the right; viz. the 56 Geo. III. c. 62, s. 28, and schod., and 1 Geo. IV. c. 26, s. 7, relative to the duties "applicable to Dunsany harbour" granted, amongst other things, upon vessels entering the port and harbour of Dublin "for anchorage, slippage, and city dues."

4 and 5. The Lord Mayor's and Water Bailiffs' Fees. These are of two descriptions, and are limited to oyster vessels and coal vessels entering the harbour.

The claim upon the Vessels laden with Oysters is said to grow out of an old custom that the lord mayor and water bailiffs (and some suppose the sheriffs also) should each receive a certain quantum, or number of oysters, from each cargo imported; the lord mayor, it is said, in order to ascertain that the oysters are good and wholesome for his fellow-citizens, and the

Lord Mayor's and
Water Bailiffs'
Dues.
On Oyster Boats.

Eaton, 3 Burr. 1406, 1407. The corporation may have the right, either as owners of the soil of the port, or of the franchise of the port, or by grant and charter; the King, indeed, is, *prima facie*, the owner and lord of every public wharf, but a subject may, by charter or prescription, be a lord or owner of it, *Haile*, p. 72. The evidence here all goes to warrant the presumption of a prescriptive title to the corporation; *Chad v. Tiled*, 2 *Brod. & B.* 409, *Hillary v. Waller*, 12 *Fes.* 253, *Rex v. Juggie*, 2 *Burr.* & C. 54. The Statutes regulating the Ballast Office, &c., 6 Ann. c. 20, 10 Geo. I. c. 3, 3 Geo. III. c. 19, 35 Geo. III. c. 19, 51 Geo. III. c. 66, have not the effect extended for of abrogating the rights of the corporation; on the contrary, they are confirmatory of their ownership of the port.

Bashe, C. J. (in summing up to the jury) said, It is admitted that the ship in question here is of a description liable to these demands of the corporation of Dublin, if they be legal. We are of opinion, upon the charters, that this corporation had an existence before the time of memory, and a capacity of taking a grant of such port duties as these of chapter and guild, slippage, and anchorage; and we are also of opinion that the evidence of such a grant may upon the evidence be presumed by the jury. If the jury are of opinion that there has been a uniform usage, a certain demand made on the one part and acquiesced in on the other for a great length of time, this, in the absence of other proof, is the strongest possible evidence of the legality of the demand. In addition to this there are other facts which go to support it, if, in point of fact, the jury are satisfied with the evidence; on the other hand, it is said there are facts which go to rebut the claims. First, as to anchorage, that is a duty arising, properly, from the owner of the port allowing to the merchant or trader a liberty of mooring anchor there. If, therefore, either the King granted the port to the corporation, (or granted to them the right of anchorage, a legal foundation for the claim is undoubtedly laid. As to the grant of the port, the perambulations given in evidence will probably be considered as perambulations of boundaries of the same nature as are referred to in the charter of John, so early as the reign of Henry II. The lease of 1580, executed in the reign of Elizabeth, is consistent with this view of the case. The evidence as to the receipt of this duty, called anchorage, extends from 1762 to 1829, a period of 68 years; and from the uniformity of the fact, and the satisfactory nature of the proof, the jury are clearly at liberty to presume that it had a legal origin. From 1762 to 1779 only does it appear not to have been received separately, but to have been "lumped" with other claims. Secondly, as to the fee called chapter and guild,—this turns upon the same grounds as the claim for anchorage; the origin of it is undoubtedly obscure, and it requires ingenuity to suggest an explanation as to its probable inception; it makes, however, no difference, which of the suggestions may be considered correct, if it be, either, a duty granted by the Crown before time of memory, or a part of the composition originally imposed for the moor of the port; and as to the obscurity of the term given to it, it is a just observation that that very obscurity is evidence of its antiquity. The acquiescence in this payment is denied, and it is said that it must be shown, to prove acquiescence, that the party making the demand has made it specifically, and that the other party has specifically acquiesced in that particular demand. That principle is well founded, but it is to be inquired whether its application to this case can be sustained? Chapter and guild is payable only once a year, although the vessel may return to the port 20 times within the year. It is said that it appears the collector (Hamerton) once increased the fee, and that the foundation of uniform usage is taken away. But he (Hamerton) may have been wrong; the question for the jury is, whether the sum of 3s 4d. was the sum uniformly demanded by the collector of Dublin for anchorage as such, and uniformly paid to them for anchorage as such, and whether 1s. 7d. was the sum uniformly demanded by the corporation for chapter and guild as such, and uniformly paid to them for chapter and guild as such; as to this there is no question from 1762 to 1822, a period of 40 years; and if the jury believe this evidence they will be at liberty to presume a legal origin to this demand, in like manner as to the other port duty of anchorage. Thirdly, the remaining consideration respects the claim for slippage, which is distinguishable in some respects from the others. In its nature it is a demand from the owner of the banks of a river (not in right of the port or its franchise, but of the banks), for the liberty of landing goods on the banks at the owner, with the assistance of slips granted on the banks by the owner. In addition to the general evidence given in support of the port duties, the plaintiffs have relied on grants from the Crown to them of the banks of the river by name, and on evidence of enjoyment by them of those banks; they have proved their property in premises, both at the north and the south side of the river Liffey, and leases made by the corporation to different persons of grounds upon the banks, and rents well received under them. Another branch of their proofs consists in the presentments made against their officers for not repairing these very slips. Then, what evidence has been given of the receipt of the slippage by the corporation? They have proved leases of the slippage of Wood Quay and Merchants' Quay from 1765 to 1779, at £8 per annum, in the name of perquisites of slippage, after that, Hamerton appears in the receipt from 1783 to 1825, and he says his predecessor received these dues before him. An objection, however, in point of law, has been made to this case of slippage; namely, that in 1756 the Ballast Board (under 26 Geo. III. c. 19) took the slips into their care, out of the hands of the corporation, and that thereby no end was put to

DUBLIN.
MUNICIPAL
REGULATIONS.

water bailiffs, as providing "planks;"—persons having also full liberty to come up to the quay and land there,—for all which, it is said, they gave these fees to the officers of the corporation. The "certain number" given to the lord mayor appears to be not accurately settled, being variously stated of 400, 500, and 600. It is not taken with reference to the amount of the cargo, but so many out of each boat, without reference to the number carried, or the capacity of the boats. The number taken by the water bailiffs seems likewise ascertained. They are stated to be the persons who ought to collect these dues, and usually, it is said, the boatmen brought their basket of oysters to the mansion-house without the interference of the lord mayor. In some years the claim has not been attended to by the mayors, but instances have occurred in which it was threatened, that if the contributions of the oysters were not made, the boats (usually moored above Carlisle bridge) would be drifted down below the bridge. Another mode of compulsion, stated to have been adopted against this class of traders, was, the summoning them before the lord mayor under the Statutes inflicting a penalty for having fires on board vessels in the river, and having the penalties inflicted and enforced. The advantages derived to the corporate officers appear to be of very trivial amount, while the tax, said to amount to a sum of £8 a year, is imposed upon a class of poor men but ill able to bear it.

the dues which the corporation of Dublin claimed in respect of them. The opinion of the Court is, that that is an unfounded objection; that the operation of that Statute was merely to take away the superintendence over the quays and ships which the corporation had theretofore used, but that it did not take away any antecedent right of the corporation, if they had it, to the slippage.

Jebb, J.—I concur in the observations made by my Lord Chief Justice, and I think it unnecessary to dwell much upon any part of the case. One topic, however, I think deserves peculiar notice, I mean the doctrine of presumption; it is a doctrine which in my mind in cases of this kind, and under circumstances such as appear here in evidence, ought to have a very favourable reception from a jury. It is a doctrine upon which, in many instances, titles entirely rest. If this were the case of an estate in lands, this long enjoyment would be a complete bar to any adverse claim; it would not be a question of presumption to be left to a jury, but they would be bound by the evidence, because by the statute law a possession of 60 years gives a complete title; but for demands like those which are involved in this suit it is otherwise; the party who makes the claim is bound to satisfy a jury, that there was, before the time of legal memory, in the time of Richard I., a grant from the Crown sufficient to warrant it. Courts of law, in order to put such claims on a proper foundation, have acted in some degree in analogy to the laws which protect landed property, and where they find evidence of enjoyment for such a length of time, as, in the case of landed property, would bar an adverse claim, they are in the habit of telling, not perhaps of directing, a jury, but of telling them, that such enjoyment is a strong foundation for their presuming a title which would account for the long enjoyment. The principles on which both, the Statutes of Limitation, and the doctrine of presumption, rest, are the same: the ground of the presumption is, that it is not to be supposed, that the exercise of a right for a great many years could have continued, unless that right had a legal commencement. The policy is likewise the same, namely, that it would be most mischievous that individuals could be deprived of their property, if in the course of time they should happen to lose or be deprived of their title deeds. The present case affords a strong illustration of the wisdom and justice of the doctrine of presumption; because, it appears, the most important of their charters (that of Henry II.) is not in the possession of the corporation, nor elsewhere to be found save in a recital of a charter of John, which, itself, is not in the possession of the city. So, a charter of Edward I. appears not to be in their possession.

Burnes, J.—It is not necessary for me to make many observations. I concur in the directions in point of law given by my Lord Chief Justice, and in the observations he has made upon the evidence. It is not probable I shall be able to give any material assistance to the jury; but I think I may, in the compass of a few observations, suggest what, in my apprehension, they are bound to give attention to. There has been a vast deal of discussion (very naturally gone into) employed in attempting to satisfy the jury, that the corporation of the city of Dublin have been, time immemorial, owners of the port, or that they are not only owners of the port, but, in addition, owners of the soil and bed of the river; and on those grounds the jury have been called upon to find in their favour upon the claim of anchorage, and two others, chapter and guild, and slippage. As to anchorage, if the corporation of Dublin have been, time immemorial, owners of the port, or of the bed of the river, their claim must, undoubtedly, if otherwise well founded, appear strong; but on the one hand, even though the corporation were not the owners of the port, nor the owners of the bed of the river, yet they may have been entitled to this duty of anchorage from time immemorial, because the port and the bed of the river originally belonged to the Crown, and the Crown may have granted the duty of anchorage to them; on the other hand, although they were the owners of the port and the proprietors of its soil, they might not, necessarily, have been the owners of anchorage; they would have no right by reason of such property in the port or the soil to establish a general tax: their property in the soil would enable them to sustain actions of trespass against those who fixed anchors in their soil without their licence, but they could not impose a tax. Thus, then, in either view of the case, the jury are bound to consider whether the corporation have or have not been, from time immemorial, entitled to anchorage in the port of Dublin. There is strong evidence of ownership, and it is difficult on any supposition, but that of their ownership, to account for much of the evidence; but if it were only proved that they were owners of the port, and there were no evidence of their right to anchorage, the jury would not be warranted in finding its existence. There is evidence that for many years time demand has been taken; the jury must believe, 1st, that that evidence is true; 2dly, that the receipt was a confirmation, and not a commencement of the duty in question, and that it has existed (as they may infer) from time immemorial. As to chapter and guild, it is a remarkable claim, and one that, in my apprehension, deserves peculiar consideration, for if it be not a fabricated, and be an ancient claim, it can only be valid as a port duty, or, at least, as a duty granted to the corporation in respect of their interest in the port. There are strong circumstances to show that it is not a fabricated claim; for if it be alleged that it commenced in 1798, nothing can be more extraordinary than that it was then invented: the term is an ancient one, a term long since lost except where preserved by local usage; it has been traced in our books with but little success; probably it might be traced further; for instance, inquiries at Bristol (from which this corporation seems to have been modified) might tend to elucidate the subject; it is not a charge made in respect of tonnage, nor is it made for every

The claims upon Coal Vessels are, to the lord mayor, a sum of 2s. 6d. of the late Irish currency, or 2s. 3½d. of present currency, and to the water bailiffs a sum of 6s. of the late Irish currency, or 5s. 6½d. of present currency, upon all coal vessels entering the harbour.

These charges are stated by the officers of the corporation to be in consideration of tugs, and scales and weights, furnished to the masters of such vessels for the purpose of measuring or weighing the coals, which the water bailiffs claim an exclusive right to supply, and of the general jurisdiction over vessels in the river exercised by the lord mayor.

The custom has long been for the corporation to appoint some officer of the customs to receive these several pecuniary dues, a practice arising from the facility afforded of receiving them at the custom-house when the vessels enter. The water bailiffs have an office at which the captains of coal vessels, when they enter the harbour, are to apply for the authorized

ship which passes the bar, but for a ship passing the bar, and then having liberty to come to the port, free of this claim, any number of times in the year; its name is remarkable, and bears the stamp of antiquity. This duty the jury must also believe to have been received immemorially. The only remaining duty now in question is that of slippage, and there are circumstances in the case, with respect to it, which deserve a distinct consideration. Naturally, the mind would ascribe to it this origin,—that, if the corporation did construct slips, they took this duty as a compensation from the vessels which made use of them. If that were the nature of the payment, the claim must fail, for the duty would go with the slips, and would be payable only to those to whom they were transferred, and who prepared them for the service to which they had first been appropriated. But the claim here is that every ship, subject to some qualification, not belonging to the point in question, is to pay this slippage; and the consideration is, that, before time of memory, some expenditure was necessary and was made by the corporation for the convenience of merchants resorting to the port; no one, now, can tell what that was, but it must have been before time of memory, for the claim of slippage cannot be valid unless enjoyed from time immemorial. There is one thing more which appears to me an extraordinary circumstance in this case, and that is the Ballast Office code. It appears, in my conception, that that code tends to support strongly a part of the plaintiffs' case; for it shows, clearly, that the corporation of Dublin had antecedent rights in the port. They were the persons who applied for this code; they complained to the Legislature that they had not the means of making the harbour sufficiently commodious. The corporation may have been blamed; but it does not follow that the corporation, by reason of their perceptive rights,—an defiance of winds and tempests, and every other accident and fatality,—were bound to make the harbour as commodious in all respects as it possibly could be made. They were not bound to that extent. They had a right to apply to the Legislature; and therefore nothing in that circumstance strikes me as operating to disprove the existence of the right to the port due to the corporation. The extraordinary thing is this, that when such large duties were laid on the subject, it was not thought right to make the new duties the only duties to be paid; and that the schedules of duties from time to time imposed in this code were not substituted for all other claims. This was not done, nor is it contradicted that the pre-existing dues of the corporation were replaced by the new duties, but it is argued that these acts show that such dues never existed. But the 10 Geo. III. contains an express saving of the rights of the corporation, and the subsequent Acts do not repeal the 10 Geo. III. at all.* Perhaps the corporation at that time gave away something, as well as got something; and, in this way, the Legislature may have been satisfied, that they provided sufficiently for making the river more commodious than before, and that they might still leave to the corporation the enjoyment of these dues.

Vandeleur, J.—I entirely concur in the directions of my Lord Chief Justice; and I will add nothing to the observations already made except upon the one point on which the defendant's counsel rested so much, I mean the view taken of the Ballast Office Acts from the Statute of Anne to the Act of 1811, involving upon a construction in point of law, and inference in point of fact from them. On the best consideration I have been able to give to these Acts, I have come to the conclusion that there is nothing in their policy or in their principle inconsistent with the present claims of the corporation of Dublin, but that they rather confirm them; for they do take notice of the rights of private individuals, and provide that they shall not any longer levy quaysage, after the repairs of the quays are transferred to the Ballast Board.

On the part of the Defendant the following objections were taken at the conclusion of the case:—

1. That the lease of 1589 (to N. Ball) ought not to have been received in evidence.
2. That Testimony had been improperly rejected as incompetent.
3. That in point of law, the Ballast Office Acts by their operation taken together, put an end to all and every of the claims.
4. That as to slippage, the jury were misdirected, it having been treated by the Court as a claim of a port duty, whereas if it had any legal existence it was not as a port duty, but, upon the evidence, in the nature of toll-through, or as quaysage; and that if taken as toll-through, the right ceased when the consideration ceased; and as quaysage, it was expressly taken away and extinguished by the Act 36 Geo. III. c. 19.
5. That as to anchorage, also, the jury had been misdirected, having been informed that it might exist without ownership in the port, and that the Crown might have imposed anchorage as a tax; whereas, in point of law, neither the Crown, nor the subject by grant of the Crown, could have imposed a tax for anchorage without the consideration of coasting anchor; and all the King's subjects having the right of entering all parts and sitting up and down, and anchorage being a duty payable for the privilege of using the bed and soil of the river for the purpose of coasting anchor, unless the jury believed that this was the consideration for the payment they could not find in favour of it.

Verdict for the Plaintiffs.

Goold, Serjt., Bennett, Serjem, Arthur Hamilton, and Abbott, for the Plaintiffs,

Joy, A. G., Blackhurst, Serjt., Wallace, Peris, Holmes, O'Connell, and Post, for the Defendant.

* There is not any Act of the 10 Geo. III. The 19 Geo. I. c. 3, does not contain any saving of the rights of the corporation of Dublin. The 3 Geo. III. c. 15, s. 17, contained a proviso, that any right then legally vested in them should not be taken away or impaired; but this Act was repealed by the 36 Geo. III. c. 19, s. 1, and by s. 33, no proviso (save the Ballast corporation or their officers) shall demand or receive any sum of money whatever for quaysage, or for or on pretence of keeping the walls of the quays in repair, or of permitting any ship or vessel to be fastened in the mud works, or any of them, or of permitting any goods to be landed from any such ship or vessel on the said quays, or any part thereof.

DUBLIN.

MUNICIPAL
REGULATIONS.

scales and weights, &c.; but the fees are exacted whether they do or do not in fact apply there.

About the year 1824, the payment of these dues was resisted, and the right of the corporation to take them was disputed. The corporation summoned the persons refusing to pay to the court of Conscience, and, there, decrees were given against the captains of the vessels for the amount of the dues claimed. The Chamber of Commerce undertook to try the right for the captains of the vessels, and employed counsel to attend the court of Conscience; but the president refused to hear him on the question, declaring, that he considered it "a court of equity and a court of justice, not a court of law." An application was then made to the court of King's Bench for a prohibition to restrain the president of the court of Conscience (that being a court of the corporation itself) from entertaining such suits. Upon the discussion of the order requiring the president to show cause why the prohibition should not issue, the court of King's Bench put the parties under terms to select a case, and try the right of the corporation to the dues claimed. A case having accordingly been selected, it was tried before a jury of the county of Dublin, and their verdict was against the corporation. But that verdict was set aside by the court of King's Bench, who conceived, that, as the case was one of great magnitude, it deserved a second investigation; and they granted a trial at bar, before a jury of the county of Wicklow, which, as already mentioned, terminated in 1827 in favour of the corporation, as regarded their rights to the dues called anchorage, chapter and guild, and slippage. The declaration in that case contained, besides the first count, which was for anchorage and slippage, and the third count, which was for chapter and guild, a second count for the lord mayor's and water-bailiffs' fees; but it was discovered, at the trial, that the vessel upon which the case had been selected was not a coal vessel, but a common merchant vessel, and the defendant in the action obtained a verdict on that count.

This was for some time considered as a defeat of the corporation claims as to the lord-mayor's and water-bailiffs' fees. The collection of all the corporate dues had been discontinued for about four years (1824 to 1827), and although the collection of the slippage and anchorage, and chapter and guild, was resumed upon the verdict obtained upon the trial at bar, a period of two years more elapsed before it was attempted again to levy the lord-mayor's and water-bailiffs' fees.

The corporation then addressed a petition to the Lords of the Treasury, stating that they had a prescriptive right to these dues, and requesting permission for their receiver to receive them at the custom-house; and they were, thereupon, authorized to have their office for the purpose at the custom-house.

The corporation having thus again appointed a receiver of their dues at the custom-house as before, a petition, it is stated, was presented to the Lords of the Treasury, complaining that they were receiving more than the verdict they had obtained warranted. The corporation answered, that they obtained a verdict for all the fees or dues claimed upon merchant vessels, but that there were other dues claimed on coal vessels, which did not and could not then come before the court, inasmuch as nothing was at issue but the dues payable on merchant vessels, but that the dues claimed on coal vessels rested on the same grounds as the other dues.

The exaction of these dues, and the mode of collecting them, are subjects of dissension with persons connected with the shipping interest of the port. Several other imposts are represented as having been formerly enforced, such as, upon vessels carrying slate and rock salt, 4s. 4d.; upon British vessels carrying general cargoes, 3s. 4d.; upon hoisting boats of the larger class, 2s. 2d.; of the smaller class, having only one mast, 6d.; potato boats, it is also stated, were charged: those branches of trade which the legislature most anxiously relieved from the imposts they provided, seem to have been those principally selected as the subjects of the corporate exactions. The corporation always appointed officers of the customs, or persons immediately connected with the collectors of the port, to receive them, and allowed them a large per centage upon the collection; and it was by the evidence of those persons they contrived to establish at the trial their rights to the three items upon which the verdict was given in their favour. All these exactions have been completely abandoned, except those upon oyster boats, and coal vessels, the great expense of litigating questions of this kind has deterred parties from entering into further contest with the corporation; but their rights are not conceded, and, as they were forced upon the trial to rest their claim to the slippage, &c., not upon any ground of service performed or consideration given for the tax, but as a general prescriptive port duty, it is conceived that the claim of the corporation to other dues, chargeable merely upon particular classes of vessels, and in respect of services which the traders are disposed rather to repudiate than to avail themselves of, must be extremely questionable. At all events, the right still remains without the sanction of any verdict in its favour.

The amount of these dues levied, and the application of them among the officers of the corporation, will be stated in the portion of this report which treats of the corporate revenues. It is enough here to state, that no part of the amount is laid out upon any useful work for the improvement of the port and harbour.

6th. The Guild of Merchants' Fees. These fees affected the coal trade only, and were, for many years at least, levied under colour of metage or measuring. These, like the other similar claims of the corporation, have been the subject of litigation. The guild of merchants appointed persons called "master measuring porters," or "coal-meters," who claimed a right to a fee of 6d. of the late Irish currency, or 5½d. of present currency, upon discharge of every ton of coal imported into the city of Dublin, whether for immediate sale, storage, or private consumption, as for metage. They demanded these fees of the masters of the vessels discharging, and were in the habit of levying them, when refused, by the process of the court of Conscience. In 1825 this course of proceeding was resisted, and a case was brought before the court of

Observations.

Guild of Merchants'
Fees.

King's Bench (*Chirries v. Whelan*, *Baity's Reports*, p. 647, *Hudson and Brooke's Reports*, vol. 1, p. 552) upon a motion for a prohibition to restrain the president of the court of Consuetudine from making a decree.

On the part of the master of the vessel it was stated, that the amount of these fees had been varied and increased, from time to time, from 1*d.* to 2*d.*, 3*d.*, 4*d.*, and 6*d.* per ton; that in former times a protest for the claim was afforded to the coal-meters, in their trouble and service in superintending the "measuring" of coals in proper and legally-stamped vessels (see 6 Geo. I. c. 2, 1 Geo. II. c. 21, 33 Geo. III. c. 40), as a fee from the purchaser of coals; but since the Act for uniformity of weights and measures, (5 Geo. IV. c. 74), the selling of coals by "weight" had been almost entirely substituted for the mode of selling by measure, and the office of coal-meter had become unnecessary.

On the part of the coal-meter it was stated by the clerk of the guild of merchants, that, during his recollection, for forty years, the guild had uniformly had and exercised the right of appointing persons from time to time, who were sworn as coal-meters and master measuring porters, to deal fairly and honestly between buyers and sellers of coals, corn, salt, pork, and other measurable commodities, as well by sea as by land, within the city of Dublin and the liberties thereto adjoining, and to fix and vary the wages for such coal-meters, according to the circumstances of the times; that those rights of the guild had not been questioned until within a few years; that on search among the ancient records of the guild, the right to appoint such coal-meters, and fix their wages, appeared to have been exercised by them in the year 1441, when wages were fixed for them, for exceeding, as he believed, the present rate of wages; that these records showed the rights to have been continued from time to time, and that Queen Elizabeth, by her charter dated the 14th of October, 19 Eliz., granted by authority of parliament, confirmed to the guild, for ever, this right and privilege among other their ancient rights and privileges; that it appeared by many subsequent entries of bye-laws and orders of the guild, that they continued to use and exercise those privileges of making appointments of master measuring porters, increasing their number and fixing their wages, and of increasing such wages in a manner suitable to the circumstances of the times, and to the depreciation in the value of money; that in 1677 the wages were 2*d.* per ton, but there was no entry of so low a rate as 1*d.*; that 2*d.* per ton appeared to have been the wages until January 1794, when the guild appointed 15 additional porters in consequence of the increase of coal shipping, and at the same time their wages were necessarily increased to 3*d.* per ton; that in April 1798 they were raised to 4*d.*, and in July 1802 to 5*d.* per ton, the object of the increase being to render the coal-meters more respectable and independent in the discharge of an important public duty. The Act of the 33 Geo. III. c. 40, was relied on as sanctioning the usage, which enacted (s. 8.) that "the master measuring porters," superintending the measurement of coals on board, should strike the measuring vessel in a particular mode, and should make good deficiencies, so that the purchasers of coals should have honest measure; imposing a penalty for obstructing them in the discharge of their duty. It was also insisted, that the attendance of the officer was as necessary, and the fee for his attendance as legitimate for superintending the sale of coals by weight, as by measure; that certain duties of customs having been imposed upon coals, culm, and cinders, it was provided by the 6 Geo. IV. c. 107, s. 111, that the commissioners of customs should appoint coal-meters in the service of the customs, for every port, to "measure or weigh" all coals, &c.; and to this was added a proviso that the enactment should not "extend to repeal, or in any way alter or affirm, any right of appointment of any meters, possessed under any law or charter by any corporate body," which went not only to recognise the corporate right of the guild, but also showed the right to mete coals by weight as well as by measure.

The court, upon the argument, intimated their desire that the legality of the fees in dispute should be tried in an action: and an action was brought in the name of the coal-meter against the master of the vessel, but judgment was obtained in it as in case of a nonuit. The court then decided upon the original application for a prohibition on grounds already mentioned in this report (pp. 52, 54), holding, that—as it appeared that the coal-meter, in measuring the cargo, made a rest whenever he had earned about 30*s.* by his superintendence of the measurement, and demanded payment of that sum, and then sold separately for each sum so demanded in the court of Consuetudine, which had a jurisdiction to the extent of 40*s.* only,—this was a "splitting" of the cause of action, and a prohibition should issue; it also appeared that although the legality of the fee had been contested, the court below had not in any manner tried the question, and on this ground, also, it was held that a prohibition lay.

Notwithstanding these proceedings the levy of the coal-metage was continued. In 1832, the several Acts of the parliament of Ireland imposing restrictions upon the coal trade were repealed by the 2 Will. IV. c. 21. This Act provided, that on a conspicuous place of every vessel in which coals should be publicly offered for sale in any port, harbour, or river in Ireland, there should be affixed a label describing the denomination of such coals, the place whence brought, and the price at which they were offered for sale; imposing, for any omission or false statement, a penalty of £5, to be given to the houses of industry in Dublin or Cork, or to the county infirmary or hospital elsewhere; and it was enacted, that for the purposes of this Act any offence committed in violation thereof in any harbour, port, or river, or within five miles thereof, should be considered as committed within any county, county of a city, or county of a town, containing or contiguous to such harbour, port, or river.

This Statute further enacted (s. 3), that nothing therein should affect any power or authority by law then vested in any corporate or other body, or any person or persons; and (s. 4), that no porter, carman, meter, or weighmaster, however licensed or appointed, should, under any pretext whatever, interfere in or meddle with the sale, measurement, weighing, delivery, or

Abolition of the
exclusive Privileges
claimed by the
Coal-meters.

DUBLIN.
MUNICIPAL
REGULATIONS.

storage of coals, save upon request, and by desire, of the buyer or seller thereof; nor sue for, demand, or take, any fee, payment, or reward whatsoever, under pretext of being so licensed or appointed, save when so employed by the buyer or seller; and that it should be lawful to employ, and pay by agreement, any other persons for weighing, measuring, loading or carriage of coals, any law, statute, or usage notwithstanding; provided, however, that this should not be held to bar the claim of any meter or weighmaster to compensation by reason of the loss of any fee or reward he was entitled to before the passing of this Act.

Compensation
allowed to them.

A subsequent Act of the same session, 2, 3 Will. IV., c. 90, authorized the Commissioners of the Treasury to grant Compensation to the inspectors and coal-meters of the city of Dublin, and to impose a rate upon coals imported into the port of Dublin to provide a fund for such compensation.

The annual payments authorized by this Act were:—

	The Annual Sum of
To the principal inspector - - - - -	£112 15 0
„ the inspector and book-keeper - - - - -	236 8 0
„ each meter, in receipt of full emoluments:—	
16 at - - - - -	51 12 0
24 at - - - - -	43 0 0
18 at - - - - -	21 10 0
„ each meter appointed to be put on full, upon death or removal of others - - - - -	12 0 0
„ each superannuated meter - - - - -	38 0 0

If any person entitled to such compensation, appointed to any office under His Majesty's Government, shall procure any income or sum of money, it shall be lawful for the Commissioners of the Treasury to deduct such sums from the compensation; and they may require from the meters returns of their fees as derived from the metage of coals, and revise and alter, but not increase the compensation.

Coal Tax to form
Compensation
Fund.

To provide a Fund for the Compensation, a duty of 4d. per ton was imposed upon all coals, not the produce of Ireland, imported into the port of Dublin, and expressed in the certificate required by 6 Geo. IV. c. 107, to be delivered by the filter, coal owner, or his agent, to the collector or comptroller of the port of shipment, (see s. 120 of that Act, and 6 Geo. IV. c. 101, schedule (E)); but coals for the use of glass, sugar, and salt manufacturers, distillers, brewers, calico printers, iron, brass, and metal founders, paper, woollen, linen, cotton, stuff, and hat manufacturers, dyers, chemical workers, and other manufacturers requiring coals for the use of their manufactures, solely, were exempted. The duty is made applicable to no purpose whatever, save the payment of the compensation; and the Commissioners of the Treasury are required from time to time to reduce the sum to such less sum as may be required for paying the compensation; and as soon as the several persons to whom the compensation is granted shall die, or cease to be entitled to receive it, the duty is no longer to be payable or collected.

Port Duties of the
Ballast Board.

We now proceed to those matters connected with the harbour in which the interference of the corporation of Dublin is only indirect or partial, viz., through the corporation for preserving and improving the port and harbour, commonly called the Ballast Board, in which they have six representatives, viz., the lord mayor, the sheriffs, and three of the aldermen.

Ballastage.

1st. *Ballastage*.—The following are the rates imposed for ballast delivered or put out within the harbour of Dublin, or any creek or harbour thereto belonging:—

	40 Geo. III., c. 47, s. 1, and Sched. A.	51 Geo. III., c. 65, s. 4; additional.	Total Iris's Currency.	Present Currency.
For ballast delivered to vessels belonging to Great Britain or Ireland, or the British plantations per ton	1 6	0 2	1 8	1 6½
For ballast delivered to foreign vessels	2 0	0 6	2 6	2 3½
For heaving ballast on board, such sum as the corporation can reasonably procure the same to be done for, not exceeding per ton [This charge, as we are informed, is 3d. per ton.]	0 6	—	0 6	0 5½
For ballast put out of any vessel belonging to Great Britain or Ireland, or the British plantations per ton	0 8	—	0 8	0 7½
For ballast put out of any foreign vessel	0 10	—	0 10	0 9½

Mode of collecting.

The ballastage is payable when application is made for the ballast at the office of the ballast-master, by whose clerk it is received, and returned to him daily.

The usual course in levying the charges payable to the Ballast Board is this,—the master of the vessel states that he wants to clear out; reference is made to an invoice-book, kept in the office, to ascertain whence he came; the tonnage is ascertained from the register, if the vessel be British, from a measurement of the Ballast Office, if foreign. A clearance is then made out containing the amount of the several charges for ballast, pilotage, tonnage, and quaysage. This note is checked and entered by the clerk of the check, and, if an order for ballast be contained, it is included in a return made by him of the vessels and amount of ballast required, which he transmits to the supervisor of ballast lighters, to whom that return is the authority to give the ballast.

3d. *Pilotage*.—The rates for pilotage are charged by the 40 Geo. III. c. 47, s. 2, and schedule B, upon the following vessels bound to receive and take on board a pilot, duly licensed as such by the ballast corporation; viz, all vessels coming to or going from the harbour of Dublin, not in ballast, above 50 tons burthen, except vessels laden with coals trading coastways, fish in bulk, or potatoes,—and also, such vessels under 50 tons burthen, or in ballast, as shall require and take a pilot on board. The charges are made by the foot, for every foot of water the vessel shall then draw, and so on in proportion for half a foot of water in all cases, but without allowances for odd inches over or under half a foot; viz.

INWARDS.

<i>Foreign Vessels.</i>		Late Irish Currency.	Present Currency.
		s. d.	s. d.
Coming over the bar, from without The Banks	per foot	6 0	5 6½
" " from within The Banks	"	4 0	3 8½
" " from within The Heads	"	3 0	2 9½
From Poolbeg to the quays (in all the above cases)	"	1 6	1 4½
<i>British or Irish Ships (except laden as above).</i>			
Coming over the bar, from without The Banks	per foot	3 0	2 9½
" " from within The Banks	"	2 0	1 10½
" " from within The Heads	"	1 0	0 11
From Poolbeg to the quays (in all these cases)	"	1 0	0 11
<i>If laden with Coals, not coming from any part of Ireland, and on all Coastwise Vessels.</i>			
Coming over the bar, from without The Banks	per foot	2 0	1 10½
" " from within The Banks	"	1 0	0 11
" " from within The Heads	"	1 0	0 11
From Poolbeg to the quays (in these cases)	"	0 6	0 5½

OUTWARDS.

Foreign Vessels, laden with Merchandise.

From the quays to Poolbeg	per foot	1 6	1 4½
From Poolbeg over the bar	"	1 6	1 4½

Foreign Vessels, in Ballast.

From the quays to Poolbeg	per foot	1 0	0 11
From Poolbeg over the bar	"	1 0	0 11

British or Irish Vessels.

From the quays to Poolbeg	per foot	1 0	0 11
From Poolbeg over the bar	"	1 0	0 11

3d. *Tonnage*.—The following rates are charged for every voyage upon the tonnage of all vessels coming into the harbour; the tonnage to be computed by outward gauging of the vessels, which the ballast master and other officers appointed for the purpose are empowered to make.

	By the 26 Geo. III. c. 12, s. 25.	By the 51 Geo. III. c. 96, s. 5.	Total late Irish Currency.	Present Currency.
	s. d.	s. d.	s. d.	s. d.
Foreign vessels per ton	1 0	0 6	1 6	1 4½
Vessels belonging to His Majesty's subjects, except vessels entirely laden with coals, and coasting vessels from any part of Ireland, per ton	0 6	0 3	0 9	0 8½
Vessels from Great Britain laden with coals, and coasters from any part of Ireland . . . per ton	0 4	0 2	0 6	0 5½

The master of a vessel, inward bound, who is directed by the Act to take on board a pilot, and who shall refuse to employ a pilot duly licensed, and offering his service, as bound to pay the rates. If a vessel shall have taken on board a fisherman or seaman, within the station for pilots to cruise, on account of a licensed pilot not having appeared within the station, a pilot afterwards boarding is entitled to receive but at the rate of one-half. If the pilots, through distress of weather, are unable to board, and shall lead the vessel into safety, they are entitled to such rewards as the ballast corporation shall think fit, according to the nature of the service rendered. A vessel, having taken a pilot on board, compelled to return to the harbour, and brought in by the pilot who took charge of such vessel out, is obliged to pay, for such pilotage back, one-half the sums appointed for piloting out; and, going out and requiring a pilot, the full sums before specified for that purpose. Ships in ballast, and requiring a pilot, in or out, are prohibited from taking any unlicensed pilot; and to prevent masters of vessels, after being piloted out, refusing to put the pilot on shore, or carrying him to sea, they are charged with 5s. 6d. by the day for all such time as the pilot shall be detained on board above twenty-four hours.

4th. *Quaysage*.—In lieu of the quaysage of 5s. for every voyage imposed on all vessels Quayage. (except colliers and coasters) by the 26 Geo. III., a further tonnage-duty was granted by the 32 Geo. III. c. 35, s. 17, for every voyage, as follows:

M. C. L.

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MUNICIPAL
REGULATIONS.

Every ship laden with coals, and every coasting vessel arriving in the port or harbour of Dublin, or harbour of Dunleary - per ton 0 1
Every other ship or vessel - - - - - 0 2

Timber Duties.

5th. Duties on timber, stone, &c.—The following duties are, under the 32 Geo. III., c. 35, s. 19, to be paid at entering the cargo at the custom-house, on the following goods arriving on board any vessel in the port or harbour of Dublin, or harbour of Dunleary:—

Upon timber of all kinds:—

	Late Irish Currency. s. d.	Present Currency. s. d.
Planks or blocks of mahogany, and of all other kinds of wood - - - - -	per ton 0 6	0 5½
Beards of all kinds - - - - -		
Staves - - - - -		
Bricks - - - - -		
Blocks of marble and of all kinds of stone - - - - -		

Licence Duties.

6th. Licence duties.—The following charges were imposed by the 26 Geo. III., c. 19, s. 30, and 32 Geo. III., c. 35, s. 52:—

	Per Annum. s. d.	For Registering. s. d.
Every wherry, while kept on the river, port, or harbour - - - - -	5 0	5 0
Every gabard and lighter (other than the lighters belonging to the ballast-office) - - - - -	10 0	10 0
Every row boat, sailing boat, and wherry plying for hire within the port and harbour of Dublin, or harbour of Dunleary - - - - -		2 8½

Duties applicable to
Dunleary Harbour.

The Duties applicable to Dunleary Harbour are as follows:

	34 Geo. III., c. 42, s. 28, and Schedule.		1 Geo. IV., c. 26, s. 7.	6 Geo. IV., c. 107, s. 106
	Duty.	British Coin.	Exemptions.	Exemptions.
For every vessel belonging to foreigners entering the port or harbour of Dublin - - - - -	On the tonnage (then, per ton)	s. d. 0 6		
For every vessel belonging to his Majesty's subjects entering the port or harbour, save those freighted with coals, and carrying coastwards - - - - -		0 4		
For every vessel freighted with coals, and for every vessel coming coastwards from any port in Ireland, entering the port or harbour - - - - -		0 2	Repealed as to vessels coming coastwards - - - - -	All trade and vessels from one part of the United Kingdom to another destined to be "coasting."
For all entries, inwards or outwards, of any goods at any custom-house within the port and harbour - - - - -	For every entry	1 0		
For each invoice, outvoit, coast-warrant, cross-channel ticket, general receipt, bill of lading or other receipt, and luggage permit, at each custom-house - - - - -	Each	2 0	Repealed as far as applying to vessels entering inwards or outwards, coastwards, or goods brought from any port in Ireland to Dublin, or from Dublin to any other port in Ireland.	Ditto
For each coast permit and cross-channel permit - - - - -		2 0	Ditto	Ditto
For each bond, inwards or outwards, save masters' and mates' bond - - - - -		2 0		
For each bond of a master's and mate's bond - - - - -		7 6		
For masters' and mates' certificate, and for certificates of registry - - - - -		7 6		
For each ship entering the port and harbour, for anchorage, slippage, and city dues - - - - -		7 6	Repealed as to vessels entering inwards or outwards coastwards - - - - -	Ditto
For each bill of view, store note, and for the papers called debenture papers and drawback papers, and for every affidavit of registry and bill of health - - - - -		2 6		
For every licence to navigate - - - - -		10 0		
For every tonnage certificate - - - - -		10 0		

The Lighthouse Duties are as follows:—

	22 Geo. III., c. 45, s. 2 and s. 3.		1 Geo. IV., c. 36, s. 7.	1 Geo. IV., c. 36, s. 100.
	Duty.	St. Geo.	Exemption.	Exemption.
For every British or Irish ship or decked vessel, navigated according to law, which shall pass any light-house or floating light [on the coast of Ireland], whether the ship or vessel shall be inward or homeward bound, or on a foreign voyage or sailing coastways	For every ton therein, and in respect of every such light-house or floating light, and every time of passing the same	s. d. 0 6½		
For every foreign ship or decked vessel passing as aforesaid	Ditto	0 0½		
For every entry inwards and entry outwards of any ship or vessel in any port of Ireland	Where the value of such goods shall not exceed £5	0 6	Repealed as far as applying to any ship or vessel entering (inwards or outwards, coastways, or to any entry, cockpit, or wharf, for any goods shipped to or brought from any port in Ireland to any other port therein.	All trade and vessels from any port of the United Kingdom to which it is deemed to be "coasting."
And upon every entry, cockpit, or wharf, in any such port for shipping goods, inwards or outwards, or from any port in Ireland to any other port therein	Where the value of such goods shall exceed £5	2 0		

The Dues taken at the Patent Graving Slip erected by the Ballast Corporation, as settled by their own authority, are as follows:—

For hauling up	per ton.
For the first 14 days	per day.
Afterwards, the lower rate of	per day.

Dues at the Ballast-office Patent Graving Slip.

We may here mention the Dockage Dues taken at this harbour as connected with the present subject, although not within the jurisdiction or receipt of the Ballast Board.

The Dockage (and Wharfage) Dues, under the 31 Geo. III., c. 42, s. 9, to be collected by the Grand Canal Company for vessels coming into or going out of their docks, or unloading or putting on shore, or lading or putting on board, any goods within the docks, were as follows:—

Dockage.
At the Grand Canal Docks.

	Duty not exceeding		Rates actually taken.
	Per ton	s. d.	
For every Irish ship or vessel coming into the floating docks		0 6	
For every other ship or vessel		1 0	
For every ship or vessel coming into or using the graving docks			Such graving-dock rates as are paid as incurred for the purpose at Liverpool.
For all goods loaded or discharged upon any of the quays or wharfs belonging to the floating docks, to the extent of 40 feet, on the north and west quays			Such rates of wharfage and payments as are usually taken or received for goods loaded or discharged upon any quay or wharf at the port of London.

At the Custom-house Docks.

The Dockage Rates at the Custom-house Docks, under the 5 Geo. IV., c. 92, are,—

	Duty not exceeding		Rates actually taken.
	For every week after the expiration of such time, for every registered ton	s. d.	
Upon all ships entering to discharge or receive goods, and remaining longer than six weeks		0 0½	
Upon light ships permitted to enter such dock for the purpose of lying up	For every week from the time of entering, per registered ton	0 0½	

Constitution of the Ballast Board.

We have already in some measure described, at least so far as the enactments on the subject go, the Constitution of the Ballast Board, or Corporation for Preserving and Improving the Port and Harbour of Dublin, in which are now vested the management and revenues of the port, river, and harbour of Dublin, together with the trusts and funds arising in respect of the quays and bridges of the river, and those of still greater importance arising in respect of the light-houses around the whole coast of Ireland, and in whom the future care of the great harbour of Kingstown or Dunleary is ultimately to rest. This constitution, and the results of it, are viewed with considerable dissatisfaction by members of the mercantile body, and by the public generally. We have seen that it consists of three portions:—

The first comprises merely the three annual chief officers of the corporation of Dublin (the lord mayor and sheriffs), who have little, and at all events only temporary influence there; and, in consequence, do not in general form attending members of the board during their years of office.

The second comprises three aldermen of the city, elected for this office by the board of aldermen, and who, when elected, sit for life.

MUNICIPAL
REGULATIONS.

The third and most numerous class of which the Ballast Board consists, is composed of 17 individuals, nominated to the office purely by a system of self-election, which the statute constitution of the board sanctions. This constitution imposes no qualification. It is not necessary that the individual selected to fill a vacancy should be a mercantile or nautical man, or represent the shipping interest, or in any way be connected with the city or its trade. A plan, however, of constructing the board, is said to have been adopted and acted upon, viz., of electing one nobleman, and four gentlemen of rank out of trade, and the remaining members from merchants and shipowners.

Any member who neglects to attend to his duty for a period of three months is removable. At the time of our inquiry the Earl of Meath and Earl of Longford were stated to be the only members not merchants or traders. They had not attended as required by the Act. Neither they nor any other members who neglected to attend appear at any time to have been removed for their non-attendance.

The board meet, at their house in Westmoreland-street, in the city of Dublin, on every Thursday for business connected with the light-houses, and on every Friday for business connected with the port of Dublin, and oftener if occasion require. On those two days the accounts of the respective departments are submitted. Books of proceedings are kept, one for each department. The presence of three members is necessary to form a board; from five to seven usually attend; the third member entering the room takes the chair, and, as chairman, signs every account which passes the board. There is no gratuity paid for attendance, nor fine for non-attendance.

Two other very influential bodies in the city are so connected with the Ballast Corporation as very much to increase the influence which its members possess; those are the Board of Directors of the Bank of Ireland, and the Council of the Chamber of Commerce; and the mutual power of the individuals seems very much to be consolidated by a course of using the self-electing powers of the Ballast Corporation in favour of those who belong to these bodies.

At the time of our inquiry it appeared that the following gentlemen were members of all these bodies, viz.:-

Arthur Guinness.		Thomas Creethwait.
William P. Lunell.		Thomas Wilson.

The following were members of the Ballast Corporation, and of the Council of the Chamber of Commerce:-

Simon Baileau.		Thomas Sherlock.
Charles Haliday.		

The following were members of the Ballast Corporation, and Directors of the Bank of Ireland:-

George Frederick Brooks.		George Roe.
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And, besides, four other gentlemen were pointed out to us as Directors of the Bank of Ireland, and members of the Council of the Chamber of Commerce.

This connexion was stated as a ground why the Council of the Chamber of Commerce had not proved so effective a control over the Ballast Board as might otherwise have been expected.

The Bank Directors possess a considerable power over the mercantile body of Dublin; and in the constitution of the Ballast Board it is considered that the "Bank Director Party" have obtained a predominant influence.

Oath of Office.

The members of the body are bound, before they proceed to execute the purposes of the Act, to take and subscribe the following oath or affirmation:-

"I do solemnly promise and swear that I will faithfully and impartially, according to the best of my skill and knowledge, execute the several powers and trusts committed to me in and by an Act, &c., entitled, &c., without favour or affection, prejudice, or malice: And I do solemnly swear that I have not entered, and that, during my being a member of the corporation appointed by the said Act, will not enter into any contract, directly or indirectly, for executing the purposes of the said Act, or any of them, or for supplying any material for carrying on or executing the same, nor will I be engaged in any security for any person or persons holding, or who shall hold, any office by virtue of the said Act, or for any person or persons entering into, or who shall enter into, any contract relating to the execution of any part of the said Act. So help me, God!"

Materials for the
Works supplied by
Members.

Notwithstanding this solemn obligation we found that members of the board were in the habit of supplying materials for carrying on the works to a very considerable extent.

Thus, in the accounts for the year ended the 5th of January 1833, we discovered the following items, under various heads of account:-

1st. Messrs. George Dwyer and Sons; Mr. George Dwyer, an expert provision merchant, one of the firm, having become a member of this board in the year 1831.

Gruing slip—	£.	s.	d.
A buoy, May 21	16	1	2
Harbour—			
Buoys, January 51	30	2	10
June 4	56	6	6
October 29	20	18	7
Pilot Boats—			
Buoys, June 9	11	19	8
		135	8 9
Carry forward			
		£135	8 9

	Brought forward	£.	s.	d.
		135	8	9
Light-houses—		£.	s.	d.
Arran Island		4	5	0
Cape Clear		4	5	0
Eagle Island		41	17	4
Innistrahul		4	5	0
Eagle Island		13	14	8
Maldens		62	4	0
South Rock		20	6	4
Shellsigs		16	19	8
Slyne Head		30	18	4
Ditto		13	14	8
Tusker		12	14	8
Tory		8	10	0
		234	14	8
Relief—				
Beef and Pork		19	6	4
Star—				
Pork		13	15	11
Sea-gull—				
Beef, &c.		19	11	4
Brilliant—				
Cooperage and Provisions		48	18	10
Light-houses and Light-ships' Stores		53	15	10
Supply		1	9	10
Santa Margaretta—				
Boazon		45	4	4
Burford				
Ditto		3	1	6
		219	15	11
		£589	19	4

2d. Messrs. Boleau and George; Mr. Simon Boleau, a druggist, one of the firm, having become a member of the Ballast Board in 1831.

Dredging Barge—	£.	s.	d.
Paints, November 26	2	7	2
Graving Slip—			
Paints, November 26	8	16	9
Harbour—			
August 15	3	15	8
December 29	1	1	9
North Quay Wall—			
November 26	10	5	11
Pilot Boats—			
December 22	6	7	2
			32 14 5
Light-houses—			
Ardglass	1	4	11
Arranmore	13	10	7
Arran Island	12	6	3
Balbriggan	7	16	3
Carlingford	45	16	8
Carlingford Lough	9	11	6
Cape Clear	17	10	11
Clare Island	16	4	9
Cork	49	14	6
Copeland	13	15	11
Dunmore	5	16	0
Duncannon	3	12	1
Hearth Bayley	12	3	2
Hearth Pier	10	16	2
Hook	18	4	11
Innisgort	10	18	3
Innistrahul	18	0	4
Kinsale	17	16	7
Killaduan	10	19	4
Killibegs	17	10	3
Loughswilly	11	2	8
			324 12 0
Carry forward	£357	6	5

MUNICIPAL
REGULATIONS.

	Brought forward	£.	s.	d.	£.	s.	d.
Loophood		£19	15	3			
Eagle Island		5	7	8			
Maddens		106	6	0			
Mutton		10	6	6			
North Wall		8	10	6			
South Rock		20	6	4			
Poolbeg		3	1	5			
Skulligs		42	14	2			
Tusker		30	9	7			
Tory		92	13	7			
Wicklow		34	16	2			
Relief		14	2	11			
Star		14	12	2			
Seagull		13	11	1			
Brilliant		10	4	8			
Supply		3	16	9			
					420	14	9
					£778	1	2

3d. Messrs. Wilson, Son, and Co.; Mr. Thomas Wilson, an import and export timber merchant, one of the firm, having been elected a member of the Ballast Board in 1821.

Graving slip—		£.	s.	d.			
Timber, December 7		61	19	8			
February 23		45	0	9			
					107	0	5
Harbour—							
Timber, October 15		19	15	8			
February 11		21	7	3			
					41	2	11
Light-houses—							
Eagle Island. Timber		227	7	10			
Glyse Head		18	4	8			
					245	12	6
					£393	15	10

4th. Messrs. L. Crosthwaite and Sons; Mr. Thomas Crosthwaite, an import and export merchant, and iron-founder, one of the firm, having been elected a member of the Ballast Board in 1825.

Graving Slip—		£.	s.	d.			
Metal castings, December 27		57	11	0			
Iron work, March 13		26	3	4			
					83	14	4
Light-houses—							
Eagle Island		523	11	2			
Hook		11	19	11			
Killbega. Iron works		12	1	10			
Eagle Island		519	12	3			
Maddens		1	1	7			
Sligo		337	1	11			
Tory		1	6	6			
					1,455	15	2
Oil Store		58	9	2			
					58	9	2
					£1,607	18	8

Construction of the
Oath.

The members of the board stated to us that the "contract" to which they understood the Oath to apply was a public written contract; a contract, whether by public advertisement or in any other way; and that they did not conceive a verbal agreement for the supply of materials to be within the terms of the oath; an order given by an officer of the board for any articles, supplied pursuant to the order, they did not conceive to be within the oath; an engagement, under a penalty, to supply any particular article for any given time, or to make any particular work, they conceived was a contract within its meaning.

No bill was ever objected to at the board on the ground that it contained a demand for materials for carrying on any works supplied by a member of the board, or by a firm to which a member of the board belonged. No objection was made to the gentlemen so supplying articles to the board sitting at the board when their bills were presented and passed. One gentleman (Mr. Devan) indeed stated that he generally made it a practice not to be at the board when his bills were presented; but the others stated that they acted under the impression they entertained, whether right or wrong, as to the meaning of the oath, and never absented themselves upon account of their bills having been furnished. They have even sat as chairmen upon the examination of their accounts, it being the peculiar duty of the chairman (who is the third gentleman entering the board-room) to scrutinize the accounts, and to initial

them for payment if unobjected to. On one day a gentleman passed, in this manner, forty-one bills, furnished by the firm of which he was a co-partner.

Mr. Boleens said,—"My firm had been, for twelve years before I became a member of the board, in the habit of supplying the corporation with different articles, so long ago as 1818. I was elected a member of the board in 1831. I never supplied any articles under any contract, in the sense in which that term has been before explained; and we are in the habit of supplying other firms with similar articles. No member of our firm was, at any time before, member of the ballast board; the goods were supplied to order of Mr. Halpin and Captain Gratham."

Mr. Wilson stated,—"I attend to one branch of our business; it consists of various departments; I take one or two to myself; my partner takes others. Amongst the latter the timber business falls more particularly under my partner's superintendence, and it so happens that not, in my recollection, have I, individually, ever made a sale of any article to the superintendent of the works of the corporation; and, so far from attending a board on a day when accounts of mine were to be passed, I have been, in most cases, ignorant that even purchases had been made from my house. My particular attention is directed to the West India business, and my partner's to the timber business."

Mr. Thomas Crosthwait made the following statement;—"Light-house lanterns used to be furnished before I became a member of the board, (I think two or three were so furnished,) by the firm of Leland Crosthwait and Sons, which, in the manufacture, was composed of T. Crosthwait and L. Crosthwait, jun. My father, L. Crosthwait, the elder, was then a member of the board, but was not a partner in that business. We were all three partners in general business, under the firm of Leland Crosthwait and Sons, but, by a private arrangement between us, the department from which the light-house lanterns were supplied belonged to Thomas and Leland, junior. We extended the manufacture to Chapelizod, and took a man, a millwright, of the name of Thomas Kearney, into our employment; he had done work, I understand, before for the ballast office; and Mr. Maquay was anxious the light-houses should be done in Dublin. Mr. Maquay was a member of the board, and it was from a conversation with him that the first work was done at Chapelizod for the ballast office, previous to my being a member of the board. When the work was undertaken there I was no member of the board. I stated to Mr. Halpin that I never would meddle with the prices; that, having got the lanterns made elsewhere, he could best know whether the board would be benefited by getting them made at Chapelizod or not. After I became a member of the board I never applied to have any work done. I never undertook to investigate any of the prices, merely stating to Thomas Kearney that he must keep them as moderate as possible, and telling Mr. Halpin on no account to get any work done unless it was decidedly for the advantage of the board. It is fair to say there was an advantage I did conceive I had out of the transactions, which was, having a large manufactory (a large flax-spinning mill), requiring constant repairs, it was an object to me to keep good workmen together; and I was enabled to keep a greater number of men constantly employed, whom I occasionally employed in the repairs of the machinery. I wish to state further, that in the course of my experience in machinery, these twenty-two or twenty-three years, I had not so good a workman or so clear-headed a man as Kearney. If I was intending to make money of the board I never would have undertaken to do the work in that way. Mr. Halpin was aware of the cost of the article; I was not at the time I undertook it: if I had heard of a surmise that there was any impropriety in so supplying the articles I should have at once stopped supplying them; I did so the moment a surmise of the kind was expressed."

The Officers of the establishment (not including the persons engaged in the execution of Officers the works) are as follows:—

- Ballast-master.
- Secretary.
- Secretary's clerk.
- Book-keeper and clerk of the cheques.
- Inspector of works.
- Assistant inspector of works.
- Pilot-master.
- Deputy pilot-master and inspector of quarries.
- Two haven-masters.
- Two supervisors of ballast-lighters; one of them also pay-clerk.
- Examiner of light duties.
- Two assistant examiners of light duties.
- Messenger and inspector of messengers.

The Ballast-master is the general head of the office; all receipts and disbursements pass through his hands. He gives daily attendance, and references are made to him on all occasions; he receives all accounts of demands on the board, which come to him certified by the officer who has immediate cognizance of the department to which the accounts relate; they are examined by him, or his private examining clerk, under his inspection; these accounts are made up, when marked by him, weekly, and returned to the secretary with a docket, and by him submitted to the board for their order for payment. When the accounts have passed the board, the ballast-master again receives them, and pays the amount to the several individuals.

Applications for ballast are made at his office; the amount of the ballastage is required at the time; it is received by a clerk of the ballast-master, and returned to him daily.

MUNICIPAL
REGULATIONS.

His receipts are paid into the Bank of Ireland, to the credit of the corporation, on every Saturday.

The ballast-master had the apartments in the house in Westmoreland Street attached to his office; but some years ago the board sanctioned an arrangement between him and the secretary, to allow the secretary to occupy them.

As ballast-master, and as an allowance for his three clerks, he has a salary in the port account of £332 6s. a-year, and another salary in the lights' account of £432 6s. a-year.

The ballast-master receives besides, to his own use, the sum of 5 per cent. paid upon the several local taxes on the lots and quays; he pays a salary to another person for collecting these rates, and has a surplus profit, without trouble, of £70 a-year.

Secretary.

The Secretary has a salary of £184 12s. 4d. a-year in the port account, and another salary of £184 12s. 4d. a-year in the lights' account; and has, besides, the apartments, and allow-

Secretary's Clerk.

ances for coals, and 40 guineas a-year for providing house servants. He has a Clerk paid, by the board, £35 a-year charged to the port account, and a like sum charged to the lights' account.

Book-keeper and
Clerk of the Cheque.

The Book-keeper and Clerk of the Cheque has a salary of £100 a-year in the port account, and another salary of £100 a-year in the lights' account.

Inspector of Works.

The Inspector of Works, besides a residence at the stores, and 30 guineas a-year as an allowance for keeping a horse, has a salary of £184 12s. 4d. in the port account, another of £92 6s. in the west quay walls' account, and a third of £369 4s. 8d. in the lights' account.

He resides in Dublin at the North Wall, and the works in the port are under his superintendence. He visits the light-houses round the coast generally twice a-year; he reports annually to the board on the state of the works, and, when application is made for a new light-house, he examines and reports upon it.

The inspector has a general control over all the works, and has the power of making orders without the direction of the board, particularly as to the supplying of materials. New works are not undertaken without the direction of the board; but where immediate repairs are necessary, as from the breaking down of a sea-wall, he has orders to get them done without waiting for a reference to the board.

Materials are not supplied by contract, nor advertised for; in few instances have works been done by contract, the board itself generally undertaking the execution. The selection of the materials and of the persons to supply them is left to the inspector, the board not giving any directions upon the subject. This is, consequently, an office of the utmost importance and responsibility.

Assistant Inspector.

The Assistant Inspector has a salary of £50 a-year in the port account, and another salary of £200 a-year in the lights' account. The inspector himself is not an engineer; he was brought up as a builder. His son, the assistant inspector, has been educated as an engineer. Previously to his appointment there was no professional engineer in the employment of the board. He entered on his office about the year 1830.

There was formerly a "store-keeper," who had charge of all stores for the lighters, and purchased materials under the directions of a committee of the board. The person who last held this office stated to us that there were no checks upon him but his own accounts or his own books, one against another; the public, he said, were, in a great measure, dependent on his honesty and care. He had a salary of £78 a-year, a house in the Ballast-office Yard on City-quay, and coals. During his term of office the members of the board did not, to his recollection, ever supply stores.

This office was abolished about the year 1828, as unnecessary, and the business of the lighters was transferred to the yard adjoining the slip at the north side of the river. The inspector of works seems, at first, to have undertaken the duties which the store-keeper previously discharged; but, in some time after, he had his son appointed as an assistant under him. The suspended store-keeper attributes his removal to his having acted in a manner independently of the inspector of works, and to the wish of that officer to obtain the entire patronage and control over the ballast-office business, and to get his son into office. He urges the necessity of establishing a proper system of checks on the stores, and of having regular store-keepers kept.

Pilot-master.

The Pilot-master has a salary of £69 4s. 8d. a-year in the port account, and is also superintendent of light-ships, at a salary of £76 18s. 4d.

Deputy-pilot-
master.

He has also £30 (Irish) in addition to his salary, under the heads of premiums and rewards. The harbour-master of Kingstown (appointed by the commissioners of that harbour) is appointed, by the ballast board, Deputy Pilot-master, and pays the pilots; he has no emoluments as such, but he is paid, as inspector of the quays at Bullock, £92 a-year.

Haven masters.

There are two Haven-masters, or harbour-masters, with salaries of £73 17s. each.

The neglect of duty by these officers was loudly complained of. The ship-captains conceive it to be the duty of these officers to attend on the river, at the least, from about half-flood to half-ebb, for the purpose of appointing stations for the vessels, and keeping a clear channel. This is done at other places, as at Belfast, Cork, &c.

The captain of the William Farwell steamer, who had been constantly resorting to the port for about five years, and from sixteen to eighteen times in the year, stated that he never saw them perform any duty, except twice. On the one occasion they removed him from his berth to make room for a Government steamer, which had come in with troops, although, at the time of his removal, the troops had all got out; on the other occasion, upon a complaint being made, one of the harbour-masters came to see whether the pilot did his duty in placing the vessel in a proper station. He said he had known several instances of inconvenience arising from the absence of these officers, his vessel had often been obliged to be outside another vessel when it was her right to be alongside the quay; timber vessels had been

allowed to discharge alongside the quay, and to have timber floating in the river or projecting from the quays, to the inconvenience of his and other vessels,—facts also attested by others. On one occasion his vessel got on shore from the neglect of the harbour-master; there was sufficient water in the river, but it was blocked up by vessels which ought to have been anchored in a different position, so as to leave a passage free. He complained to the Ballast Board, who called up the harbour-master, and told him to remedy the evil in future; but this did not appear to be followed by any alteration in practice, or increase of attention.

Some of the witnesses whom we examined sacrificed the inefficiency of the harbour-masters to the lowness of their salaries: they said that one of them, being the owner of several vessels, could not, as a person possessed of property, be expected to devote the necessary attention to the duties of the office for so small a sum; that the other was an old man; and that constant and vigilant attendance was requisite to regulate the vessels, and keep in their places the buoys, which were often displaced, and the removal of which frequently occasioned accidents. The inconvenience arising from the want of proper regulation of the vessels occurs both between the walls and below them, but principally below them, where the collars lying to anchor. At the quays, when a large steamer comes up, there is no berth for her; a vessel, with her cargo discharged, is lying there; the captain of the steamer has no power to remove her, not even to slack a rope from her; the harbour-masters are not to be feared; and it depends on the civility of the master whether or not he will give place to the vessel arriving, which is often obliged to lie outside, and at great risk, where the vessel is a heavy one.

On the other hand respectable persons deposed to what they considered the efficient discharge of their duties by the harbour-masters; that they had often, particularly the senior master, been seen actively employed in the discharge of those duties, although they never had been seen on the river in boats; that though they had no office of their own on the quays, where the vessels coming up the river had need of them, they had an office at the Ballast Board House, and were to be heard of at the Ballast Office Yard, City-quay; that upon vessels coming up the river, and waiting for the coming of the harbour-masters, berths had been provided for them; but they had not been generally known to interfere in removing vessels which lay in the middle of the channel. It is admitted indeed that attendance at night is necessary, and is not given; and trading vessels and steam-vessels frequently come in at night.

It seems that one efficient harbour-master, with the command of a boat on the river, could, by proper attention, discharge all the requisite duty.

There are two Supervisors of Ballast Lighters: one of them has a salary of £92. 6s. a-year, and a residence at the Ballast Office Yard; the other has a salary of £70 a-year as supervisor, and, as pay-clerk, a further salary of £45 a-year in the port account, and of £10 a-year in the lights' account. Supervisors of
Ballast Lighters.

It is the duty of the supervisors to measure all foreign ships, to ascertain the tonnage, and to see the vessels ballasted.

One of the supervisors is also pay-clerk: the other is stationed at the Ballast Office Yard, and is supposed to have the general superintendence of the gabbar-men and boat's crew employed in the supply of ballast, and he keeps their accounts. He has also the charge of the buoys, and other matters deposited at the Ballast Office Yard. The duty of fixing the buoys belongs to the harbour-master.

There are three officers, a principal and two assistants, employed as Examiners of Light Duties; the principal has a salary of £150 a-year; the assistants have £70 a-year each. Examiners of
Light Duties.

The Messenger has £17 a-year in the port account, £6 a-year in the west quay walls' account, and £6 a-year in the lights' account: he has also £6 a-year as inspector of nuisances in the port account. Messenger.

The Amount of Salaries, exclusively of allowances, is as follows:—

Amount of Salaries.

	£	s.	d.
In the Port Account	1,425	15	4
West Quay Walls	98	6	0
Lights	1,704	1	4
	£3,228	2	8

There is a Pension List for disabled and superannuated workmen; it amounted to £2. 14s. 9d. per week. Persons were placed on it by the special orders of the Board. Pensions and Al-
lowances.

Weekly allowances are also made, on orders of the Board, to workmen meeting with accidents, and gabbar-men.

The Business despatched by the Ballast Board and their officers can best be treated of under the heads of the different objects for which the several duties and rates vested in them were imposed; and with the view of discovering how far each particular tax received by them, compared with the expenditure which might be supposed to be incurred, peculiarly with regard to the trusts and purposes for which that tax was imposed, yielded a profit or produced a loss, we entered into a particular examination of their accounts for the year ended 5th January, 1833. Business of the
Board.

M. C. I.

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MUNICIPAL
REGULATIONS.
Ballast Department.

The receipts and expenditure in regard to Ballast, in 1832, were—

Receipts for ballast to vessels heaving in and	£.	s.	d.	£.	s.	d.
heaving out	7,678	9	6			
on shore	21	10	0			
				7,679	19	6
Expenditure for ballast-raising	2,989	0	6			
ballast lighters	2,315	0	6			
ballast on shore	164	4	1			
				5,418	5	1
Leaving an apparent profit of				£2,261	14	5

But, as the expenses for establishment, pensions, charities, printing, stationery, &c., must be considered, of course the real profit is not nearly so great.

The reason of the excess of expenditure, stated under the head of ballast on shore, is, that the Board have thought proper to charge the Grand Canal Company for dredging at the entrance to their docks, and to place the expense not to the account of the harbour, but as if the work were done for the private benefit of that company. The charge was, for 5,477 tons, £148. 9s. 7d. The Grand Canal Company had not paid this demand.

The charge for ballast supplied to shipping is 1s. 8d. (Irish) for the material, and 3d. (Irish) for heaving, making 1s. 11d. per ton. This is considered too heavy a charge; it is contended that it ought not to be more than the article actually costs the Ballast Board to supply it; especially because, as a tax, it presses most upon the traders least able to bear it, viz., those having no cargoes.

We were informed that in London the ballast is not heaved by the corporation, but the ship-owners employ persons to put it on board; and that in Bristol and Liverpool it is supplied by private agreement with individuals, the price or charge fluctuating according to circumstances. There, in general, one ship can get it from another; but that cannot be done in Dublin: if the vessels have ballast to put out, they must get it done by the Ballast Board, who charge 9d. per ton for removing it into the lighter; and those vessels which require ballast are bound to take it from the Ballast Board, who have their charge again for supplying it and heaving it on board.

Stones serve as ballast, but they must be taken as a cargo: thus limestone, paving-stones, &c., are exported; but if they do not fetch a price at the port to which they are taken there will be no saving, the vessel being charged as "in cargo," and consequently the practice of exporting these commodities does not prevail to any extent.

A prohibition, as we have stated, exists on the export of manure, which it appears to us ought to be removed; the street manure, particularly, would answer for ballast; and the scavenging of the city might thus become a profit instead of a charge to the citizens. The Paving Board, since the streets have been "Macadamised," have sold the street manure at a low rate; its price would be raised by allowing a free export—an advantage which those on whom the local tax is levied are entitled to. The removal of the restriction has been objected to, as likely to affect the supply of manure from the city to the adjacent country; but the actual operation of such restrictions, and of excessive local port charges generally, ought to be attended to. The result commonly is, that the inward freight to the port is increased, and thence comes an increased price of commodities imported. Thus, here, ballast is an unproductive cargo; street manure would answer the purpose of ballast, and would be a productive cargo. The inward freight is increased from the necessity of taking and paying for ballast, instead of taking a cargo of street manure. Colliers are obliged not only to pay for ballast, but to defray a charge for removing it when they reach their port of destination; and hence the price of coals in Dublin is enhanced. The policy of such restraints upon free intercommunication seems no longer maintainable.

For carrying on this branch of business there are 16 lighters, and six gabboard-men attached to each, exclusively employed in dredging ballast and shipping it.

A boat's crew is also kept, who are employed to see that the buoys are properly fixed, and that the gabboard-men do their duty in proper working ground.

Ballast is usually delivered at the Ballast Office Yard, on the City-quay. Sometimes it is sent to vessels that will not steady without it; when steadied they are brought down to the yard for the rest of the supply required.

The supply of ballast to the shipping is admitted to be regular.

Pilot Department.

The receipts and expenditure in respect to Pilotage, in 1832, were—

From the masters or owners of vessels for inward or outward pilotage	£.	s.	d.
	5,016	16	7
From pilot-boats, proportion of earnings	495	9	11
	£5,506	6	6
Pilotage repaid to pilots	4,886	11	5
Pilot-boats, repairs, &c.	321	1	4
Pilot station, Poolbeg, to take outward pilots out of ships	172	9	8
Superannuated pilots	93	0	0
	£5,479	2	5

To this, if we add the salary of the pilot-master, even exclusively of a share of the general expenses, a loss appears to be sustained upon the pilotage. It is alleged that the rates of pilotage are so low that the Board will not make further deductions from the pilots than they do.

The whole of the pilot system connected with the port of Dublin is the ground of serious dissatisfaction, and is alleged to be worse conducted than any other similar establishment in the kingdom.

The pilots have been divided into two classes, termed river pilots and sea pilots.

The river pilots take the vessel down; they go only as far as the Dublin lighthouse at Poolbeg, so that the vessels going out have no pilotage at sea.

The sea pilots bring the vessels up the river; but many of these are said to be very incompetent and defective in skill as to the navigation of the harbour and river. We were informed they had frequently run the William Fawcett steamer aground when she ought to have got up, and when there was sufficient water in the river. The captain stated that he conceived he could not, when the pilot came on board and took charge of the vessel, take the charge out of his hands; for he should have done it at his own risk, as, if any accident happened, the owners could not in that case recover upon the insurance.

The ignorance of the sea pilots as to the navigation of the river is considered so great that the captains of the steam-vessels which resort to the port seem in general to put no confidence in them. Coasters (which class now, since the 6th Geo. IV. c. 107, includes all vessels from one port to another in the United Kingdom) are not, we were told, obliged to take pilots on board going to London; and, consequently, a spirit of dissatisfaction is created among those who, there, are free from an impost which, here, they are compelled to pay, whether they take the pilots on board or not; and it is alleged that a pilot is more required in the port of London than at Dublin. All that the Belfast Board look to, it is complained is, that the pilotage does not pay. Some masters of steam-vessels pay the pilots, and will not allow them on board.

The nature and merits of the complaints upon the subject of the pilotage here cannot be properly understood without some description of the harbour and bay of Dublin, and of the dangerous banks which obstruct its entrance and the approaches to it, particularly from the southward.

Dublin harbour is, properly, the channel of the river Liffey, which has been quayed on both sides through the city. On the south side the wall has been extended from Ringsend to the Poolbeg lighthouse at its extremity, three miles in length.

A rough mole, called the Great North Wall, has been carried across the strand on the north side from the shore, near Clontarf, towards the Poolbeg lighthouse.

About halfway from the lighthouse, on the south wall, is the fort called the Pigeon House; and in the channel between these is the anchorage called Poolbeg, where vessels may lie in 15 feet at low water. A quarter of a mile below the Pigeon House there was a shoal, called the Ford, across the channel, the deepest water on the north side being three feet at low water. From this to the Pigeon House dock is the anchorage called the Pigeon House Haul, with 12 feet water. Above the Pigeon House the channel becomes narrower and shallower.

The bay of Dublin is five miles and a half wide at the entrance between the point of Howth, called the Bally and Dalkey Island, in a s.w. direction; three miles and a quarter deep from this line to the Poolbeg Light, at the end of the South Wall; and six miles deep to the Quay Light, at the end of the North Quay, opposite Ringsend.

About four miles without the bay is the northern end of the bank called the Kish, which is the head of a range of dangerous banks called the Irish Grounds, extending along the coasts of Wicklow, at the distance of about seven miles from the shore.

Halfway between the Kish and Poolbeg Light is Burford Bank, a narrow ridge stretching across the mouth of the bay for a mile, on which there are barely three fathoms water, and at the south end two and a half only at low-water springs. There is also, s.w. half a mile from the Bally Light, a bank called Rossbeg, on which the least water is two fathoms and a half.

A broad strand, called the North and South Bulls, occupies all the upper part of the bay; the tail of the sand called the North Bull, running athwart the entrance of the Liffey, forms the bar of Dublin, on the shoal part of which there are from six to seven feet at low water of ordinary springs.

The range of sandbanks to the southward of Dublin bay runs, with some interruptions, as far as Arklow. The northernmost, called the Kish, runs with two fathoms s. by w. two miles to its middle, where there is only one fathom. From its south extremity there is a strathway with nine fathoms, one mile and a quarter south, to the north end of Bray Bank, which runs s.w. one mile and a half, nearly to the Codling Ridge, with one to three fathoms. The Codling Ridge consists of three separate banks formed of stone and gravel, having in some places only six feet. It extends three miles s.e. Three miles south of the Codling Ridge is the South Ridge, with from four to five fathoms, and the beach has seven fathoms on either side. Three miles to the s.w. are the small banks called the Wicklow Banks or Irish Grounds, about two miles in length. The channel within the banks has, in general, 15 fathoms, and soundings pretty regular towards the shore. The Moulditch Bank, south of Bray Head, with two to three fathoms only, runs n.e. one mile and a half from the shore. The Horse-shoe Bank, on passing Wicklow Head, extends s.w. above a mile, and has five feet on it near its north end, which is its most shallow part. Some rocks near Dalkey Island, the Gray Stones south of Bray Head, and the Wolves Rock south of the Horse-shoe, also obstruct the navigation. Two leagues from Wicklow Head, s.w. by w., and five miles from the coast, is the north end of Arklow Bank, another ridge stretching 11 miles n.e. and s.w., at its northern

MUNICIPAL
REGULATIONS.

extremity are four feet on it, and at its southern from 8 to 18 feet. Off Kilmichael Point, one mile from the shore, is the north end of Kilgorman Bank, running s.w. by s. five miles. It has six feet at the north end, and three fathoms at the south end, opposite to Courtown. Kilmichael Bank lies inside. The Bank and Ram, a narrow sand, begins about half a mile off Cabore Point, south of Courtown, and extends four miles s. by w. Its north end has six feet on it. Two miles to the south, and running two leagues s.w. by s.w., is a ridge called the Black Water Bank, with two to three fathoms. In the swatch between are patches called the Money Weights, with 8 to 12 feet water.

The Tinker Rock lies outside all these banks, about five miles from the shore. Halfway from the Tinker to the shore is a long narrow sand, called the Bailies, on which are six feet water, its north end reaching to the Splough, a rocky shoal about a mile s.w. from Greenore Point, on which are only three feet water. Four miles s.w. of the Tinker, and as much s. of Greenore Point, is the south end of the New Ground, a shoal which runs out league to the s.w., having ten feet water on it. About two miles s.w. of Greenore Point is a shoal called Holden's Bed. It lies s.w. and s.w., and is three miles long and one broad. Near its s.w. end are seven feet water on it, and on other parts from two to two and a half fathoms. Between Holden's Bed and Westford entrance is the Dogger Bank, connecting the south or Rosslare point with the bar.

None of the harbours which range along this line of shoals are capable of affording shelter for the larger class of vessels resorting to the port of Dublin.

Wicklow harbour is only fit for small vessels, having but eight feet on the bar at spring tides, and four or five at neaps. A vessel may stop in the bay in three or four fathoms in westerly winds.

Arlow harbour is fit only for boats, and the passage to it is crooked and liable to shift. Vessels lie about a mile n. or s.w. of the Arklow river as from five to eight fathoms.

Courtown harbour has lately been formed for small craft, with two rough piers, and a floating dock inside.

Westford has a large and capacious harbour, but the access to it is obstructed by a bar, on which there is sometimes not more than seven feet water; and in the passage to Westford there are several sandbanks, which, as well as the bar, are liable to shift, and render the harbour difficult of access, and even dangerous to a stranger.

It is evident that the terms of the Act of Parliament regulating the charges for pilotage contemplate that the Dublin pilots ought to go outside the banks we have described, to the full extent. That they neglect this duty is indisputable. The charges for pilotage we have seen are divided into "inside" and "outside" pilotage, and the decision as to what is "outside" and what is "inside" pilotage has been a ground of complaint, as well as the neglect to perform properly the duty for which the charge is imposed.

The captain of the *Infatigable* steamer, plying from Cork, stated that he did not object to the charge for pilotage on steamers generally for duty performed or offered to be performed; he thought it a fair charge on steamers for river services, merely as a protection to underwriters; but he thought it unfair as it had been usually charged here. The steamers were usually two, three, or four boats within the banks, coming up from the southward, when hailed by the pilot-boats. After passing the banks the navigation is safe up to Kingstown harbour; to a stranger the great difficulty is the getting inside of those banks. He never sees the Dublin pilots till off Bray Head or Killiney; they are of no service there. When hailed by the pilot-boats within a mile or two of Bray Head, he had been charged "outside" pilotage; it had been ruled against him that that was outside pilotage. The rule enforced by the officers of the Ballast Board, he said, was this—that what is above Bray Head they hold to be bay pilotage, subject to 2s. per foot only on "natives," but what is below Bray Head, viz., where the church of Bray is hid by the head, they charge as outside pilotage, subject to 3s. per foot. At that point where the church of Bray is hid by the head the vessel is four miles within the banks abreast, and 30 miles within them to the southern entrance, viz., Arklow or South Bank.

Even as to the river navigation, the captains of the steam-vessels in a short time become better acquainted with it than these pilots; and, notwithstanding their doubts as to the effect in regard to insurances, they commonly take the charge of the ships themselves as they come in, from a conviction of the necessity of not intrusting them to the pilots, who generally give up, from a sense of their own incompetence. Indeed, as to the larger class of steamers, these pilots are ignorant of their management, and unable to take charge of them.

The pilots, notwithstanding, usually obtain from the captains the formal certificates that the pilot has performed his duty, boarding at one place and leaving at another, i. e. at the quays; the pilot being ready to perform his duty as well as he can, the captains think themselves justified in signing these documents.

The captain of the *Infatigable*, upwards of six years in the service, and trading every week, informed us, that, for the last 18 months, he had not taken a pilot on board; for the first six or 12 months he took them on board constantly, but very seldom since, having no confidence in them. When hailed by the first pilot-boat, he signs a certificate, on being presented, specifying on a printed form the place where he is hailed; in these forms he strikes out the word "piloted," and writes "spoke;" he also puts "spoke" for "boarded," and strikes out the words "left at," so that the pilots being paid on these certificates, the Board ought to be apprised of the places where the pilot-boats speak his vessel, and of the little use that is made of them. As a class, he considered them an inefficient, nervous, frightened set of men, and said that no mischief had happened to his vessel in this harbour except when he had taken them on board.

Another master of a steam-vessel deposed, that for two years he had not taken a pilot on board, considering them of no use. When he had a cargo on board, and was hailed by them,

he always signed their pilot notes; but when he had not a cargo, he always declined to do so, and also when he had dropped anchor in Kingstown harbour before being hailed. In one half of the voyages made by him he escaped the charge for pilotage from the pilots not attending.

In bad weather the pilots are scarcely ever to be found. When it blows fresh, and constantly at night, they go into the harbour.

There were formerly six pilot-boats; the number has been reduced to four. Six, we were informed by practical men, are still required. Frequently the pilots are not to be had until the vessel has arrived in Kingstown harbour.

There are three appointed stations for the pilot-boats, called the North Station, the Bay Station, and the South Station.

The selection of the cruising stations is objected to. The boats seldom go below Bray Head. They ought to cruise as far as Tusker on the south: the greater part of the trade comes from Dublin from that side, and there the greatest danger lies from the banks on the coast south of Dublin, which commence, as we have stated, at Tusker, and extend to Arklow and Wicklow.

The whole body of pilots are looked upon as inefficient, illiterate men. The division of them into sea pilots and river pilots, which is quite an arbitrary rule of the Ballast Board, is extremely prejudicial to the service. In the navigation on the high seas the river pilots are useless. In the river navigation the sea pilots are ignorant of the channel; but it is considered that if they had the conducting of the vessels down the river as well as up, they would become more conversant with their business than many of them appear to be.

The Dublin Harbour Acts contemplate the having apprentices bound to the pilots to learn their business, and to secure proper skill in it; but those provisions are not acted on, although it appears to be the practice elsewhere to adopt this course, and even to send the pilot-boats to cruise, with the apprentices, about the neighbouring coasts. It is the opinion of persons of experience, that the pilots here ought to be acquainted with every harbour on the opposite coast where their service might be required; but it is questioned whether any of them would be able to bring a vessel safe into any neighbouring port.

Until the year 1824 the pilotage was regulated, as to receipts and disbursements, by the pilot-master; it was then for the first time brought into the hands of the office, and received and disbursed by the corporation. They do not desire a profit, but rather, as we have seen, lose by it.

The pilot-boats are now the property of the corporation, who retain two-tenths of the pilots' earnings for the support of the boats; this does not meet the capital employed and money expended in keeping the boats in repair. The remainder of the pilotage is paid over weekly to the respective boatmen.

The Pilotage outwards in some cases operates as a grievous tax; for instance, upon vessels laden with limestone, usually exported to Scotland, and charged 2s. per foot of the vessel's depth in the water.

Coffers, going outwards, are not obliged to pay pilotage, being usually coated as vessels in ballast; but if they take any quantity of goods of a general cargo, however small, they become chargeable. If the masters take stone as ballast they are charged for pilotage, and as they, in general, know the river as well as the pilots, from frequenting the harbour so much, they complain much of the charge. There is no question but that, if it were not for this, they would much more frequently take stone for ballast.

The pilot-master defended the existing practice against the objections made to it.

He stated that the pilots are principally appointed by the Board on his recommendation; the deputy pilot-master also assisted in the selection of pilots, and the examination as to their fitness; both were employed in seeing that the pilots did their duty; that the present number of pilot-boats, with the addition of two or three pilots, which the corporation intended to make, were quite sufficient for the harbour; and that the four present pilot-boats were equal to the four they had before, that a great many of the complaints as to the inefficiency of the pilots were groundless, and to free the masters themselves from blame, for they often interfered with the pilots, and caused the ships to get aground.

He said that he resided at Rathmines, a village lying inland, and south of the city; his office was at the Ballast Board; he was always at the office on Thursday and Friday (Board days), being bound to attend the Board on those days, unless on light-ships' duty, and was there also every day unless otherwise engaged. He did not consider himself bound to attend at any particular hours; the office hours were from ten to three, and he attended them generally every day; he attended to give orders for stores to the pilots, and he regulated any difference which might arise on pilot-notes, with reference to the charges; he usually spent three or four hours each day at the office, besides which his duty called him off to Kingstown, and the four light-ships which were under his care.

He said, "When a fleet is expected the four pilot-boats are out. There are always three at sea. They should be so. There is sometimes a little neglect; sometimes one of these meets an accident which obliges her to come in. It sometimes, but not frequently, happens there are only two at sea. It has been made a subject of complaint that there were no pilot-boats to be met with; but very unfoundedly very often. These complaints arise from the steam-boats, which go too fast for them, and they know the harbour so well that they do not require them. I think it is the pilots that have reason to complain of the steamers, for making away from them. The pilots are only paid for the vessels they bring in, and they lose by every vessel that comes in without them. The pilots have no fixed salary, they have merely what they earn. The steamers escape all expense whatever of pilotage if they do not take a pilot on board. If a pilot is near enough to hail them the steamers are then obliged to pay;

Charge of Pilotage
outwards on Col-
lons, &c.

Defense of the Dub-
lin Pilot System.

MUNICIPAL
REGULATIONS.

but sometimes they escape this by altering their course when they see a pilot-boat, which they do at a considerable distance, and thus avoid them. The hailing must be heard; it is not by signal. It never happens that a steamer is hailed from the shore. The pilots, in fine weather, sometimes go out in a boat and hail the steamers, in which case they are obliged to pay. In calm weather, when the pilot-boats cannot sail, the men are obliged sometimes to row out seven or eight miles to meet the steamers. However calm the weather and however well acquainted the steamer might be with the harbour, she would be obliged to take the pilot aboard if near enough to hail her.

"I have heard from the masters of vessels that they have taken charge of their own vessels rather than have them in charge of the pilots who were on board. I believe that they sometimes do so, but that they should not; there are not better pilots in the world than in the port of Dublin. I think the steamers require more care than the ordinary vessels which frequent the harbour, and generally draw more water than the ordinary vessels; but there are large timber ships which frequent the harbour and draw more water. The pilots are not afraid to take charge of them.

"It might have happened, and does happen sometimes, that there is no pilot-boat for hours together in the bay. Sometimes this happens from neglect. They are always punished when it is discovered. Quite as much neglect happens in all the harbours over the globe. There is no means of guarding against it but by a strict watch over the pilots. There is no superintending boat to see the pilots on their station. Wasting the expense, it would be a good idea to have such a boat.

"The instructions are:—for one (pilot-boat) to go in the N.W. direction, as far as the Rock of Bell, which is 15 or 16 miles from Dublin, but not to go beyond it; the next station is, the S.W. for the second boat, to cruise as far as Wicklow Head, between 24 and 30 miles from Dublin; the third boat is stationed in the bay, generally, to cruise about between Howth and Dalkey, so as to pick up any ships that the other boats might miss.

"The distance from Dublin to the Tusker Rock is 70 or 75 miles. Cruising so far could not be done; it would not pay. The vessels would miss the pilot-boats; they would get past them. There are very few vessels come to the port of Dublin in that direction. It is mostly vessels going to Liverpool and Scotland that touch upon Tusker. The foreign vessels coming to Dublin pass there; but they are very few in number, and, in thick weather, would always pass the boat. Neither do vessels want a pilot-boat so far out from Dublin. I have never heard of accidents happening from the want of a pilot-boat there. The few that have happened have generally been occasioned by the foggy weather. A pilot-boat could not keep her station there in stormy weather. With a fair wind a pilot-boat could go to Tusker in about seven hours. If not fair, it might take two days. The Liverpool pilot-boats are stationed at 60 miles distance from Liverpool, but these are sheltered by harbours on the coast and the shore. The same pilot-boats could not hold their station at the Tusker Rock."

He did not know the origin or reason of dividing the pilots into sea pilots and river pilots; it was an old plan; they might be blended; and there was no reason why one pilot might not act as sea and river pilot. The river pilots are better off than the sea pilots; all vessels above 50 tons, with cargoes on board, are obliged to take a river pilot, and they all take them, however well acquainted the master may be with the harbour, in order to guard against the insurance risk. The river pilots get 2s. a boat on the draught of the vessel, whatever it may be. He computed the profits of a river pilot to be £120 a-year; he considered that the nine river pilots were sufficient, but that they had a great deal to do. The situation of sea pilot was not very valuable nor much sought after.

He admitted that, in point of fact, the steamers do not derive any advantage from the employment of the river pilots. On the large steamers of 13 feet draught the charge is £1. 6s.; and though there are masters who do not know the river, and to whom, of course, the pilots are really useful and necessary, it is yet a frequent subject of complaint by masters of vessels, and especially of colliers that take stone ballast, that they are obliged to employ the river pilots without having occasion for their services.

Harbour.

The receipts and expenditure, in respect of the Harbour tonnage duties, in 1832, were—			
By receipts	16 Foreign vessels	3,045 tons, at 9d. per ton.	
"	199 British vessels on foreign voyage	34,225	do.
"	1,334 Colliers	230,878	do.
"	1,333 British coasters	187,652	do.
"	422 Irish coasters	33,133	do.
	(86 Duncleary.)		
	Total	vessels, 451,663 tons	£. s. d.
			11,713 1 2
	Differences on foreigners		247 16 7
			£11,960 17 9

(N.B. This item of differences on foreigners arises from a Treasury Order, or Order in Council, by which vessels of certain foreign nations were ordered to be put upon the footing of natives; the Board were directed to abate so much of the local tax, and to charge the Trinity-house with the difference annually.)

Expenditure by harbour	£7,409 11 10	
" dredging barge	1,133 12 0	
" Great North Wall	160 13 5	8,763 17 3

Apparent profit £3,197 0 6

The charges arising from the debts and embarrassments of the Board are principally attri-

bated by them to their expenditure on the Great North Wall, which, as they allege, they undertake for the benefit of the harbour. The charges for interest on the entire debt exceed the above apparent profit, being upwards of £4,000 a-year.

The principal Works carried on in the Harbour under the direction of the Ballast Board, within the last 20 years, have been the Great North Wall, the dredging of the harbour to deepen it, and the graving slips.

The Great North Wall was undertaken with the view of deepening the harbour. The cost of the work has been £103,054 19s. 11d. expended from 1819 to 1824, exclusively of annual charges in other years seldom exceeding £100.

The plan of the Great North Wall is said to have been originated at the Ballast Board; to have been by them submitted to the Government; and by the Government referred to the Board of Inland Navigation. These communications began in the year 1801, and were continued in 1803, 1804, and 1805. In 1814 the Ballast Board ordered a survey of the North Wall, and in 1816 plans and estimates were required. In 1819 they resolved to proceed with the work, consulting Mr. Giles, Captain Whitlby, and Mr. Telford, engineers, in the course of its execution.

The propriety of the work, on which so large an expenditure has been made, is a matter much contested amongst persons connected with the port.

It seems indeed generally considered that the construction of the Great North Wall has given an improved channel; and it is admitted that the river does not afford sufficient back water to secure the channel without artificial means.

It is alleged, however, that there is no harbour on which so much money has been laid out with so little result; and by many the work is still considered an improvident speculation. Engineers differed about it at the time it was undertaken: the proposed object was to deepen the old channel and to remove the bar to a greater distance; and though there is a deeper channel, yet it is said to be narrower, not exceeding 120 feet in breadth, so that a large vessel cannot pass if it be blowing strong; a bank, too, which did not exist before, made its appearance, and though this bank has been removed by dredging, yet some are not without apprehensions as to further formations of a like description, and conceive that the wall will ultimately be of injurious consequences to the harbour; and in that case the expense of removing it, if that should become necessary, would exceed, it is said, the cost of erection.

The present inspector of works (Mr. Halpin) is in office when this work was designed, and gave us the following account of it:—The Board had on the subject the opinion of all the first engineers of the day, and of the Directors-General of Inland Navigation; Mr. Rennie visited it, and Sir Thomas Hyde Paine visited it; Captain Bligh, and others. The plan recommended by the Directors-General of Inland Navigation was followed; they also consulted the same engineers; Captain Daniel Coraillie was their engineer; I superintended the work while in progress. It is complete as originally planned. It never was intended to raise the outer part higher than at present, being left down to let the ebb of higher tides pass over so as to prevent the current at the lighthouse from being too great. The wall has had the effect of giving a more direct channel with an increased depth of water on the bar. In the present channel, by Captain Bligh's survey, there is now an increase of from four to five feet, leaving eleven feet at low water. That increase has been progressive. I have not been on it to examine particularly this year, but I was there a few times last year, and cannot say if it is still on the increase. Captain Bligh's survey was in 1800. The increase was ascertained in 1832 and 1833. The present channel is a new and more direct channel than the old one. The old channel remains, partly, nearly the same. I attribute the increase to the direction given to the tide by the building of the Great North Wall. It also keeps out of the harbour the sand which is thrown on the North Bull, which formerly was thrown into the channel of the river. It was in the old channel the improvements were expected when the work was planned. The operation of the North Wall upon the harbour was different from what was expected. The wall has given an increased current in the flood tide and on the ebb. The sand removed off the bar has been thrown on the North and South Bulls; there is an additional accumulation of four feet and upwards on the North Bull, not so much on the South. From all the soundings taken, it does not appear to have had the effect of diminishing the depth of water at the back of the bar; I have heard statements to the contrary. The present channel was not used before the work commenced; not in its present direction, but more to the northward; it was called the Old East Channel. The Old South Channel is nearly stationary. There was a bank found inside the lighthouse after the erection of the Great North Wall; it has been removed by dredging; the accumulation was taken away in two months in the present year; it had been about ten years in forming, supposing it to have been caused by the Great North Wall. It was occasioned by the construction of the wall. The erection of the Great North Wall has made the channel inside the lighthouse more direct, and the increased current will keep the channel open. The wall has not had the effect of deepening the channel inside the lighthouse, but as they deepen it by dredging the wall prevents the sand from filling it up again. I have heard it said that the wall has had the effect of producing accumulation of sand in other parts of the harbour. I know of none save the bank inside the lighthouse, and that has been removed. There were partial banks made from time to time in the progress of the work, and the Board consulted engineers on the subject, who advised them to proceed. The wall was finished in 1823, the bank was removed this year (1833) in two months. There is now very little accumulation inside the low part of the Great North Wall. There was a high accumulation formerly. I attribute to the operation of the North Wall the casting of the sand upon the North Bull, and the clearing of the new channel. Mr. Rennie's opinion (which is in print) as to the best mode of improving the harbour was not adopted by the Board. I do not think that the effect of the Great North Wall will be to make another bar in

Principal Works
in the Harbour.

Great North Wall.

MUNICIPAL
REGULATIONS.

the deep water; the soundings made by the Board do not show this. There is another reason which, in my opinion, will prevent the bar from increasing, that is, there is a current to the east with the ebb tide, which runs for nine hours, which carries the sand out, seaward, by Sutton and Howth, while the flood tide runs in but for three hours in that direction.*

* The Ballast Corporation referred us to the following documents, as justificatory of their adoption and execution of the plan of the Great North Wall.

Sir,

Dublin, 6th May, 1810.

We have, in obedience to the directions of the Board, viewed the North Wall, both at high and low water, and we have jointly settled our opinions upon the most eligible situation and direction of the proposed wall, or embankment, from the shore of Clontarf towards the Spit Bay.

The leading objects to be attained by this wall or embankment are—

First, The sheltering of the harbour.

Secondly, The prevention of the sands passing from the North Wall into the harbour; and

Thirdly, To admit as great a body of tide water as possible into the harbour, and to return the same past the lighthouse, within such limits and in such direction as will produce the best scouring power to deepen the bar, with the least obstruction to the navigation into the harbour.

To effect these objects, we are of opinion, "That in the probable event of the south wall being hereafter extended from the lighthouse towards the bar, and the embankment on the north side being also carried to the bar," the present works should commence by embankment, from near the west end of the Sand Island, and pursue a straight line between a point "500 feet west of the eastern side of the road leading from Cold Harbour to the Green Lanes," and the Spit Bay, which will be w. $\frac{1}{2}$ n. true bearing.

This straight line we propose to extend to the distance of 2,000 yards south-east from the shore of Clontarf, and thence to commence a parabolic curve towards a point due north of the lighthouse, by which curve the direction of the ebb-current will be graduated to a suitable course for effecting the best scour at the entrance of the harbour and upon the bar; and the proper width of the entrance will be practically determined by embankment proceeds by its operation upon the current in the channel. The direction of the above line will likewise be well adapted to obviate the ravages of the south-easterly winds upon the embankment.

We are likewise of opinion that a causeway, for an access to the works, should be made across the north gut or channel, between the Sand Island and Clontarf shore, in the same direction as the straight line of the embankment. This causeway should be formed at each side of the gut, by embanking, and supported in the middle (for the space of 500 yards) upon open piling, through which the tides will have passage, and the channel be thereby kept open.

We have the honour to be, Sir, &c.

(Signed)

FRANCIS GILES,
GEORGE HALPIN.

To John Conant, Esq.
&c. &c.

Sir,

Dublin, 18th August, 1822.

In consequence of your requisition, I had no time in making a journey to Dublin, and have to acknowledge the receipt of yours of the 8th, containing instructions from the corporation to inspect the port of Dublin, and report upon the state of the works now carrying on for its improvement, the effects they have already produced, and what, in my opinion, is likely to be the result of any other operations which I may think proper to recommend.

I was glad to find the Great North Wall in so forward a state, having already been carried for a distance of about 5,500 feet to its full height, and about 1,500 feet further to the level of high water neap tides; also about 500 feet more to the level of half-flood, all of which seems to have been performed substantially and with economy. The effects of this wall, in its present state of progress, are already very evident; for the sand banks in the interior having been deprived of their usual supply from the Great North Bank, have already been lowered more than three feet on an average, while the part of the bar which is immediately opposite the present harbour mouth has likewise been lowered from six feet six inches, to eight and even nine feet; whilst the western part of the bar, which is adjacent to the old channel, is remaining seven and seven feet six inches only; so that already a direct entrance is formed of sufficient depth for most of the vessels which frequent the port of Dublin.

But, notwithstanding the great extent to which the North Wall has been successfully carried, I consider the entrance still considerably too wide to produce the full effect of deepening the bar, or forming a perfect and direct channel within the Great South Wall—objects so essential to the perfecting the general entrance of the port. I therefore strongly recommended that Mr. Halpin may, as he has very judiciously proposed, be authorized to add a still further extension of about 500 feet to the Great North Wall, to be carried forward with great caution, observing the effects produced upon the current of the flowing and ebbing tides during the ensuing winter; and this extension should not for the present be raised above the level of half tide, until the above-mentioned effects have been fully and carefully ascertained, after which the most advisable measures for completing this great work, both as to shape, extent, and height, may, with propriety, be determined.

With regard to the changes which have already taken place, both within and without the pier heads, they are precisely what might be expected, and in truth desired. Any quantity of sand which can be carried from the comparatively small space within the piers, the harbour mouth, and spread at large over the Great Bay, can produce no visible or injurious effect. It would, in my opinion, be desirable that sand from any quarter would accumulate on the south side of the extremity of the head of the south or lighthouse wall, because this would tend to guide the ebb tide in a more direct channel from the entrance, instead of the present very inconvenient and crooked one.

With the precautions which Mr. Halpin is now taking of shoering the mound upon which the lighthouse stands, with rubble stones finding their proper slope, no danger need be apprehended to that useful edifice.

(Signed)

THOMAS TULLOCH.

To John Conant, Esq. &c. &c.
Ballast-Office.

Sir,

Dublin, 25th September, 1822.

AGREEABLE to the request you have made in your several communications to me by the direction of your Board, I beg you will please to inform them that since my arrival in Dublin I have taken a general view of the harbour, as well as the new embankment. But before I give my opinion on the subject, I beg to offer a few remarks upon the bar harbour in general. Bars of harbours are more or less deep according to the quantity of back water that is discharged out of them. The formation of bars is caused by river and tide water, they, in their course to the sea, being loaded with alluvial matter, by soil being washed from the country and cast from the towns as they proceed to the sea.

These waters then receive a sudden check, by striking a large body of sea water at a right angle, which probably may be motherdam, and prevents, in a great degree, the river and harbour waters continuing their course, and, consequently, the alluvial contents of these must fall to the bottom and form the bar, which is

The work of Dredging the harbour, to deepen it, has recently been carried on by two steam dredge boats, together with 50 common dredge boats, of which 46 were constantly at work; 23 of the common boats were constantly employed in dredging, the other 23 in taking away the ballast raised by the steam dredge boats; six other common dredge boats were, at the time of our Inquiry, in progress of being built.

the mode of the formation of the bar at Dublin, and on that principle every bar in the world is so formed.

I have said before that bars of harbours are low or more deep, according to the quantity of back water they contain to keep them down. The shallowness of the river Liffey, and the shallowness of the harbour, from the light-house up to the city, both combined, do not produce back water enough to scour away the bar, and therefore an increase of it is wanted.

There appears to have been intention by your Board, by raising the present embankment to be made on the sand banks from Clerkenstown towards the light-house, and I must confess a bolder measure, or one of more value to the port of Dublin, could not have been produced, and a measure calculated to give the port all it wanted, that of deepening the bar; and it is my firm opinion a more judicious plan could not have been suggested, or better carried into effect, by the able and persevering talents of Mr. George Hailey.

This embankment I have reason to expect, will, by drawing in the flood tide, be the cause of scouring out from within a large bodies of mud and sand which will be replaced by water, and will assist in scouring down the bar. And I think it very likely that the Spit Sand will in time be so washed away as that vessels will be enabled to anchor and take shelter under the head of the embankment; and whilst this is going on, the embankment will stop the progress of the sand from moving from the North Wall up the harbour, and will, at no great distance of time, become good grazing land.

These are the good effects that I make no doubt, will be produced by the embankment.

I beg to recommend that the passage under the bridge of embankment should be kept open, as there is a channel that runs some distance along shore to the northward that contains much water, and as the water on the left side runs to the westward and joins the harbour tide, it makes some addition to the back water.

Having given you fully my ideas on the effects of back water, and what I expect will be produced in consequence of the creation of the embankment, I have now only to say what I think ought to be done.

The information I have received states that the Spit Sand and other sands within the embankment are reducing, that a new channel on the bar has been found, and with deeper water in it than what the old channel contained; and it appears that this alteration has been produced since the embankment has been brought so near the light-house. This being the case, and exactly what it was expected the embankment would produce, I beg to say, I am fully of opinion, under these circumstances, that no further extension of the embankment should be made, but wait and see what effect the general extension of it will produce, before anything else is done, excepting leveling the outward end, by filling up the uneven surface at the top and sides.

(Signed)

JOHN WHILBERT.

To John Conant, Esq.
&c. &c.

SIR,

North Wall, 15th January, 1853.

CONFORMABLY to the directions I have received, (having read and considered a published memorial from Richard Bourne, Esq. to the Lord Lieutenant, requesting the exertion of his Excellency's influence to acquire and forward the project of a ship canal from Dublin to Kingstown harbour,) I have the honour of laying before you the following brief statement of facts, the consideration of which should not be omitted in forming any plan having in view the proposed object of the proposed ship canal.

I am the more induced to this from a knowledge that various misapprehensions have been made from time to time concerning the harbour of Dublin, some of them intimating that it has not improved, may, that it has deteriorated, and that the various works effected have been fruitless. Previous to pointing out the inaccuracy of such statements, it may be well briefly to review the progressive changes which have taken place in this port within the last 38 years.

Before the year 1800, and for some time afterwards, the bar of Dublin formed a serious obstacle to entering the river, the cause part it was crooked, shallow, and liable to alterations. The river, which Captain High describes as "filled up with sand at low water, except a small channel near the wall, irregular in its depth, and where very few ships can find a place to lie about at low water," was obstructed by banks and shoals, of these the first having on it but six feet at the low water of spring tides, crossed the channel between the Pigeon-house and Poolbeg. Westward of this the river shoaled up to the Green Patch, a bank between the Pigeon-house and Ringwood, which was of considerable extent, in the direct passage, and had on it but from 18 inches to three feet at the low water of spring tides, forming the greatest hindrance to vessels passing up the quay, those of sharp build having constantly to wait below it for the spring tides, or unload part of their cargoes into lighters. The wall from the Pigeon-house to the light-house was, where most exposed, low, and wanted backing. The quay walls were of rubble masonry in a ruinous state, and requiring constant heavy expenditure for repairs. The banks of the river at the quays were uneven, covered with quantities of stones and shingle, and ill adapted for the grounding of vessels.

To facilitate the transactions of commerce and improve the city, the old quays were taken down and the present built. To those who have seen the former it is unnecessary to state how great was the improvement.

The corporation for improving the port, after collecting all the necessary information, and obtaining the advice of the most eminent scientific and practical men of that day, determined on the erection of the Great North Wall. This work was commenced in 1850. It was a S. E. direction from the Clerkenstown shore towards the Poolbeg light-house, forming a pier of better than a mile and a half in length. By this it was proposed to confine the tide of ebb and flood if on the bar. As its primary efforts and increasing depth over the bar were found to take place in the line of the present channel, and where, when the wall was commenced, there was a depth of only from five to seven feet, it subsequently increased to seven and nine feet. There was also a diminution of the breadth of the bar; the progressive deepening has continued up to the present day, inasmuch that there is now a channel across the site of the bar, which in its shoalest part has from 11 to 12 feet depth at the low water of spring tides, and an average depth of 14 feet throughout its length, having draught, depth, and breadth, which were all wanting in the former southern channel. An inspection of the charts made at the piers alluded to will more fully show this important change.

This course of improvement was not, in the mean time, confined to the bar, the depth has been considerably increased throughout the whole river channel from Poolbeg to the city quays. In Poolbeg anchorage, which is now much better sheltered by the rising and proper backing of the light-house wall, and construction of the Great North Wall, there is an average depth of 14 feet at the low water of spring tides. The Ford Bank has been dredged away—the channel deepened and straightened up to the Pigeon-house, and thence to the Green Patch Bank, which has nearly been cut through by one dredging machine and the lighters now working on it. The additional steam dredge which has been built, and will shortly be ready, will expedite this improvement. By excavating with these dredges there will be a passage through the whole length of the Patch Bank this spring, and a channel made from the Pigeon-house to the North Wall having seven feet as its least depth at the low water of spring tides, and 160 feet at its width. Here now the greater portion of the vessels loading to Dublin can, at high water of the poorest neap tides, pass up the river, the

M. C. I.

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MUNICIPAL
REGULATIONS.

Dredging machines (steam dredging vessels) are stated to have been in use (as at Glasgow, where they deepened the river four feet) for more than 12 years; they were not applied in the river at Dublin until within two years before our inquiry. Before the use of these we were informed no instruments were employed for deepening except the ballast lighters, which, for

improved state of which is evinced by the larger class of vessels which enter it, by the infrequency of accidents, and the discontinuance of the use of merchant lighters, which were formerly indispensable. With the present machinery a channel eight feet deep at the low water of spring tides, would be earned up to Carisle Bridge in a few years. The steam puffers are, however, at present in some measure water-borne at their berths near the quays at low water. Of the little injury sustained in this way the public have had a strong instance in the *Thames*, London steam tugs, lately captured on the Ballast Office Graving Slip, the keel, bottom, and old copper of which were unshaken, in good preservation for the time they had been used, and had received no injury from a six years' trade between this port and London that would not have been incurred in a deep water harbour.

Along the quays the banks have been greatly lowered and levelled, and all stones and inequalities removed.

The graving slip was finished last year; it is capable of taking up steam vessels of the largest class, which cannot be repaired elsewhere in Dublin. Since its completion it has been generally occupied by vessels of from 300 to 500 tons' burden, and is likely to prove most useful to the port.

But it is now asserted by some, that this progress of improvement avails nothing, and cannot eventually produce adequate convenience for the wants and interests of the commerce of this city, and that, abandoning all that has been done, a more expeditious plan should be followed—that a ship canal should be formed from Dublin to Kingstown. I say, abandoning all that has been done, for there is little doubt that Captain High persisted truly in writing—"I improve it strongly as a principle, that a canal and the Liffey would destroy each other, as both would be too expensive to keep up, and the general bias would at last go in favour of the latter." This talented officer was appointed by Government to survey Dublin bay, and suggest plans for the improvement of the harbour, of which he necessarily acquired a thorough knowledge. Whether his assertion as to the probable deterioration of public opinion, be correct or not, the abandonment either of the river or canal would not be the less a mistake.

As a reason for undertaking some such plan as the proposed canal, it has been urged, that no expenditure can render the Liffey navigable at low water up to the quays. Even admitting this assertion, the objection will appear frivolous, when it is considered that the harbour of almost every commercial port in Great Britain is told, that it, can be navigated by vessels of a mere class only at or near high water. The commerce of Liverpool is carried through a dangerous channel, which cannot be passed at low water. This is also the case at London, Bristol, &c., the access to many of which is more difficult than to Dublin.

Some of the purposes of a ship canal to Kingstown Harbour have an opinion, that on its being made, the necessity for dredging would cease. This would not follow. The mud and sands brought down by the Liffey in floods are at present partly deposited on the banks and strand, but would be confined to the canal, if connected with the river. Should it not be connected with the river, the custom-house docks and warehouses, and the warehouses of the different steam companies on the north side, should be virtually relinquished, and other conspicuous consequences follow.

Several projects for a ship canal to Dublin to the deep water in the bay have at various times been put forward—among which was a recent one by the late Mr. Kilday. Its defects were pointed out by Mr. Nassau, in a report submitted by him to the Chamber of Commerce in 1831. The latter also gave a plan, the expense of which was hardly estimated at £500,000. A knowledge of the localities will show any professional man the utter inadequacy of this sum to execute so extensive a project.

But when it is considered what has been effected, within a few years, for the harbour, with comparatively slight means,—the raising of the lighthouse wall,—the building of the Great North Wall,—the quays,—the new graving slip,—the forming a good channel north of the bar,—deepening the river through its whole length, lowering and clearing the river banks,—it may be confidently expected that the progress of the present operations, principally of the river excavation, would in a few years effect a great improvement in the port, and deepen the river channel, so as to give a greater depth at high water than it is proposed to maintain in the canal, and a sufficient depth at low water to keep vessels afloat or water-borne, having a much greater breadth than would be given in a canal, and which would not cause a greater expense in keeping open than does the present channel.

I abstain from any observations on the mis-statements which have been made of the revenues and expenditure of the port, leaving this duty to the department to which it more directly attaches.

I trust these remarks will be viewed in the light they are offered, not as intended to deny the merit of any project having so generously an object as the benefit of the commerce of this city, but solely in the hope they may prevent erroneous impressions being formed from interested or careless statements, and contribute to induce due inquiry and consideration, before it is contemplated to abandon the experienced advantages of the present operations, constantly pursued.

I have the honour to be, Sir,

Your obedient humble Servant,

(Signed)

GEORGE HALPIN.

John Conner, Esq.
&c. &c.

Sir,

North Wall, 7th March, 1833.

CONFORMABLY to the directions of the board of the 1st instant, I have read the memorial from the London and Dublin Steam Marine Company to the Lords of his Majesty's Treasury, complaining of the state of the river Liffey channel, and suggesting that a ship canal to Kingstown harbour should be substituted for the present river navigation. Thereon I have the honour to submit the following additional observations, referring to my report of the 13th January, made by order of the Board, in consequence of a memorial to his Excellency the Lord Lieutenant, from Richard Baines, Esq.

In that report I noted the former state of the river—its present condition—the works proposed—and the well-grounded hope of their effecting a further considerable increase of depth throughout the river. To this great object of increasing the depth of the channel, so as to keep pace with the important improvement in the depth of water on the bar, noticed in my former report, the corporation have been lately enabled to extend their principal attention, in consequence of the completion of the Great North Wall, of the extensive works for the improvement of the quays, and of the new graving slip.

In the memorial it is stated that the channel now being cut between the Pigeon-borne and the North Wall, is rather narrower than serviceable. This is certainly a mistaken assertion, and cannot be borne out by an examination either of the bed of the river or of the state of the stream and other vessels frequenting the port. The limits of the excavation have been most carefully boxed out, with ordinary precaution, there is no reason to apprehend the taking place of accidents by vessels grounding on the slight improvements of a similar nature necessary for a true present case improvement. Of vessels being in any degree stranded or aground there have been very few instances, nor can I discover grounds for the assertion set forth in the memorial, "that several vessels have been either stranded or sunk in the excavation." Ships passing too late on the tide, or immediately stretching their bows too far on the banks running north and south of the basped channel, may be thus left aground at low water.

some years, were armed with huckets for lifting the sand; in the accounts, however, we find the "Patrick Steam Dredging Vessel" charged for from the year 1813 to the year 1829.

Until within the last four years the dredging in this harbour had been generally with a view to the raising of ballast, and very little was done in the way of deepening the channel; but a

With respect to the small bank referred to in the affidavit annexed to the memorial, it was laid down on the lithograph, published by the Board, giving a comparative view of the bar channel, in the years 1800, 1814, and 1831—a few of the unfinished proof impressions, and intended for circulation, did not show this bank. The squariness of the scale on which the plan was printed, doubtless caused Captain Board to overlook its actual position in its true position and extent. It has been well known to the pilots, and occasionally marked by buoys, but so they were constantly carried away, and from the extreme narrowness and softness of the bank, no injury having ever been sustained, it was deemed unnecessary to continue the buoys. The shoal is a small ridge, very narrow on top, falling rapidly on both sides, and the depth on it has continued nearly the same for the last three years—it lies from Poolbeg light-house N N W, distant 348 feet, and from the Great North Wall distant 406 feet; the channel north of it, which is that generally used, has a depth of 16 fathoms and upwards at the low water of spring tides, and the south channel a depth of 12 feet and better, both sufficiently wide to admit of any vessel working into the harbour.

In the report before referred to, I have considered how far the present river navigation is capable of such improvement as would render it a suitable passage for the commerce of the city, whether a ship canal be necessary, and how far the various estimates for such a project would be adequate for its completion.

A survey has been making of the channel between the Pigeon-house and the North Wall; the weather has prevented its being carried as yet sufficiently into detail; it will, however, in some measure, serve to show what has been done, and what still remains to be performed.

I have the honour to be, Sir,

Your very obedient Servant,

(Signed)

GEORGE HALPIN.

John Consett, Esq.

&c. &c.

Sir,

Ballast Office, Dublin, 5th March, 1833.

As directed, we have read the paragraph extracted from the memorial to the Lords of his Majesty's Treasury, from the London and Dublin Steam Marine Company, and beg leave to report to the Board—

That it is our opinion, that the excavation now making, to deepen the channel between the Pigeon-house and North Wall Point, has by no means rendered the passage more difficult or dangerous; on the contrary, we think it a great improvement, it giving a clear waterway for its length, and may be used for vessels to anchor in, when too late on the tide to pass up to the docks or quays, and as it is regularly buoyed, can cause little danger to vessels, where proper care is taken.

We are not aware of the accidents said to have taken place, viz. that a vessel proceeded during the night and fell over on her beam-ends into one of these excavations, on which a brig belonging to Youghal, and a Scotch vessel, having struck, were sunk. We have made inquiry of the pilots, and of the masters of several cutters, but could not learn that any such accidents have occurred; and it is not probable they could have happened without our knowledge, nor have we heard of any accidents of a like nature.

Vessels passing without a pilot or experienced person on board, may, now and then, ground anemously, owing to the dredging work being, as yet, unfinished; but it must result from ignorance of the channel, or carelessness on the part of those on board. We are not aware of any vessel having been seriously injured.

The steam vessels of the memorialists may sometimes have taken the ground when the deepest channel has been filled by other vessels, but we cannot learn that they have in any case suffered serious injury from the inequalities of the dredging holes.

We are, Sir,

Your very obedient Servants,

(Signed)

J. GUANTRAM, Pilot Master,

THOMAS PEARCE, Harbour Master,

ALEXANDER DONAL, Harbour Master.

John Consett, Esq.

&c. &c.

Sir,

Ballast Office, Dublin, March 11, 1833.

HAVING laid before this Board your letter of 21st ultimo, transmitting a memorial of the directors of the London and Dublin Steam Marine Company on the subject of the navigation of the river Liffey, and the expediency of making a ship canal from Kingsdown, and requesting that a report should be given by this Board on the allegations therein, for the purpose of being laid before the Lords Commissioners of his Majesty's Treasury—

I am ordered to state to you in reply, that the Board is happy to have this opportunity of laying the required information before their Lordships, and of offering an assurance of their readiness to add any other detail which may be deemed useful. They have at all times felt it incumbent on them, and particularly so at present, to satisfy his Majesty's Government, as well as the public at large, that the duty confided to them has been performed with the utmost vigilance and fidelity, and with the aid of the most eminent skill they could procure.

The subject matter of the memorial has been very lately under their consideration—a similar one having been presented to his Excellency the Lord Lieutenant, and its allegations and the plan of a ship canal having been very fully discussed at a meeting of the council of the Chamber of Commerce of Dublin, held for that purpose, and the Inspector of works having been on that occasion directed to draw up a comparative report of the state of this harbour, as formerly and at present circumstanced, which, it is conceived, gives much of the information required for their Lordships. I now have the honour to inclose a copy. I also beg to inclose a copy of a report made by the Inspector of works, subsequently to the receipt of your letter, together with one from the pilot and harbour masters, relative to the accidents to vessels alleged by the memorialists, and I am, to request you will submit these documents to their Lordships.

A reference to them will show what has been, even within the modification of almost every one, the miserable condition of the port of Dublin—its dangerous bar, passable only at top of tide—the narrow and limited anchorage within, where vessels of any material size were obliged to be lightened before they could attempt the narrow and shoaly channel, through which the goods lying in the river and its various places of discharge were to be reached, and their Lordships will afterwards find what has been already effected in the removal of those evils, so destructive to life and property, and so discouraging to trade. By the means of the Great North Wall, a deep and direct channel is now formed across the bar, having water capable of floating a class of vessels formerly useless in this port. The anchorage within is extended, and safe for shipping, should it be requisite, after their arrival, to delay their progress to the place of discharge. The various shoals are to a considerable extent removed, and every remaining obstacle is daily decreasing, either through the accelerated force of tide, or the application of powerful steam dredges in addition to the ballast lighters. The new quay walls now afford good moorings and commodious places for unloading and taking in cargoes, and the inequalities and dangerous matters which occur in the bed of the river, particularly after floods, are carefully removed. A patent graving ship, for the repairs of the large-sized steam and sailing vessels which now frequent the port, was provided at the earnest solicitation of the merchants and ship-owners, so soon as it was

progressive improvement has been effected within that time. On the Green Patch, which was one of the greatest impediments, and where there was only from 1 ft. 6 in. to 2 ft. at low water, there is now generally, according to the Inspector of Works, from 9 ft. to 12 ft.

From the end of the North Wall to the Pigeon-house he says a deepening has been effected in the same period from 3 ft. or 4 ft., which was the depth, to 13 ft. or 14 ft. at low water, and he expects in another year to have a channel from the Pigeon-house to the extremity of the North Wall of from 150 ft. to 200 ft. in breadth, and from 10 ft. to 12 ft. deep at low water in the shallowest part, and, when that was completed, to deepen a part between the Pigeon-house and the Light-house across what is called the Ford; the depth there at low water being from 8 ft. to 9 ft., to be deepened to 12 ft., the standard of the present operations. The tide rises at an average spring tide 12 ft., and at an average neap tide 10 ft. at the point of the North Wall.

But the depth is still insufficient for vessels of the larger class. The captain of the *William Fawcett*, steamer, one of the largest draught of water of any vessel coming to the harbour, draw-

manifest that such an accommodation would not be contracted by individual means; and at the present moment the most energetic measures are taking to keep equal pace at every point, and to complete a further deepening of the channel, so as to afford an uninterrupted course, at any time of tide, for the great majority of vessels now trading to the port.

The merchants allege that the works carried on by this corporation "have failed to realise expectations." How far these expectations extended is not stated; and the Board, therefore, are unable to admit or deny that fact. But this summary of existing evils, which, considering the avowed object, must be assumed to be the whole case that can be made out, is so short of those formidable ones which at no distant period covered a waste of life and property and paralyzed enterprise, and are now so happily mitigated if not altogether removed, that the Board cannot discover in the statement sufficient grounds for abandoning the part of Dublin, and diverting public money in the speculation of a ship canal. In this opinion they feel warranted by the judgment of every experienced ship-owner and merchant they have been able to consult, and that of the intelligent engineers that have been hitherto called in.

Reopening funds were obtained to construct this canal, and that it was completed, (the practicability of each being very questionable,) but a very small number of vessels would be likely to avail themselves of the canal; the London and Dublin Steam Company's vessels would certainly be suited to use it, but they make a very small portion of the steam and sailing vessels to whom the present river navigation is far preferable, and from whom no complaint has as yet been heard of.

Their Lordships will observe that the Board have had an investigation made of the accidents alleged to have taken place, though great doubts exist as to their "frequency," which would not, it is conceived, as the memorials affirm, on that account "cease to attract attention," it is to be regretted that accidents will be possible, though endeavoured, in the very progress of improvements, and notwithstanding the persons employed here used every precaution without human foresight. The Board wish that their Lordships shall have their respectful assurance that the utmost pains are taken to call the attention of masters of vessels and that of the pilots to the warning buoys, and also that every exertion is making to stretch those parts of the excavations in the channel which are likely to be the means of injury.

I have now to express the confident hope of this Board, that, in fulfilling your request, the foregoing observations will, at the same time, serve as evidence to their Lordships the real which is felt in this corporation to promote the improvement of the port of Dublin, and to bring before their view how much has been already successfully executed, and the encouraging prospect in a consistent and vigorous prosecution of the present measures.

I have the honour to be,

Sir, Sir,

(Signed)

JAMES CONNELL, Esq.

Right Hon. T. S. Rice,

&c. &c.

Sir,

Salisbury-street, Strand, London, 30th September, 1835.

ACCORDING to the instructions which I received from the Ballast Office, on the 16th ultimo, to make more particular surveys than I was able to do, in June last, of the channel from Dublin light-house to Poolbeg, I have taken exact soundings of it, and compared them with my soundings of 1818 and 1819, from which I find the following results:—

First, that the depth of the above channel is generally increased, particularly in the middle and upon the north side of it.

Secondly, that the North Spit "Sand-bank," which had long existed on the north side of the above channel, and was still there in 1818 and 1819, is now washed away, and from five to seven feet depth below my datum at low water spring tides created in its place, while the navigable width for vessels working into and out of the harbour between Dublin light-house and Poolbeg is thereby extended about 150 yards.

Thirdly, that the small sand-bank, which was lately formed on the north-west side of Dublin light-house, called the "Mumbles," has not only been removed, but the soundings at that place have also been deepened from one to two feet below their former depths in 1818 and 1819. This latter improvement has been wholly effected by the engine dredging barges.

The "Mumbles Bank" consisted of clean coarse sand, and was formed during the construction of the Great North Wall, apparently by a judgment of the heaviest particles of sand from the North Spit while that work was in progress of being washed away by the strong tidal scour which the Great North Wall had occasioned, and as it now must continue so as to prevent the return of the North Spit, the Mumbles Bank is in consequence not likely to be formed again.

The additional depth obtained at the entrance of Dublin harbour,—the dispersion of the North Spit Sand-bank,—the deepening of the sea bed, which was ascertained by me in June last to be from four to five feet lower than it was in 1818 and 1819, together with the sheltering of the harbour and the prevention of sand passing from the North Spit into the harbour,—are improvements entirely arising from the establishment of the Great North Wall; and although the formation of the Mumbles Bank was a temporary consequence of that work, yet it is now quite removed and is unlikely to return. The utility of the Great North Wall, as proposed by Mr. Haig and myself, in our joint report upon it, dated 4th May, 1819, is therefore abundantly proved, and affords a strong encouragement to continue the work of deepening the interior of the harbour by the engine dredging barges belonging to the Ballast Board, the efficiency of which having been so fully manifested, I feel no doubt of their power to deepen the channel between Poolbeg and Calcutta buoys, as far as the current navigation to and from Dublin can require, and in the best instance I recommend that the dredging work be applied successfully, when weather will permit, in improving the channel over the Green Patch.

I remain, Sir,

Your very obedient servant,

(Signed)

FRANCIS GILES.

John Connell, Esq.,
Secretary to the Ballast Office Board of Dublin.

ing 13 ft. of water, stated that he found it impossible to come up the river at neap tides. The captain of the Royal Tar stated that its draught had been limited to 13 ft. 4 in. from a consideration that it would not be safe for a vessel drawing more water to navigate the river at ordinary times.

The new channel, which is to the northward of the old, is considered a dangerous place for a vessel to take the ground, owing to the bottom being uneven; this seems to have arisen from not sufficiently shifting the dredging vessel, and from a difficulty in at all deepening a channel by means of these machines without making unequal excavations in the bottom. The *William Fawcett*, steamer, suffered from these inequalities, she having been stranded. In the harbour of Glasgow the inequalities were removed by dredging in the same place over and over again. At the time of our Inquiry they were stated to exist principally along the place called the Green Patch for the length of a mile or better, and extending in breadth across the whole width of the new channel.

The banks having a tendency to forming again, continued dredging will be requisite to preserve the channel open.

The first steam dredging barge cost in 1830, 1831, 1832, £6,803 6s. 11d.; the first cost of the second barge is stated at £5,000.

There are two places in the river where either part of the old walls or some other hard substance lies at the bottom,—one opposite Barch Quay, the other opposite the King's Yard on the North Wall; it is said that it might endanger the foundations of the quay to remove them, but no effort had been made, nor had the Inspector of Works even ascertained the nature of the obstruction, although much complained of. When there is a fresh in the water, and the mud is washed off, vessels have been injured at these points, and their cargoes damaged. If these nuisances cannot be removed, it is considered the harbour-masters ought at least to have them buoyed, or marked, and to warn vessels off from them.

Several witnesses deposed that within their recollection nothing had been done to improve the state of the river between Carisle-bridge and Ringsend, and that many vessels had been injured in consequence of the neglected state of the channel there. The Inspector of Works also stated that this part of the river (in which principally vessels resorting to the port are moored) had been left untouched; not dredged or deepened generally, though from time to time obstructions had been removed by the steam-barges.

It is admitted by the Inspector of the Ballast-office Works that, if the entrance to the Grand Canal Docks was direct from the river, they might be made more available to the trade of Dublin. At present there is always an accumulation of filth at the entrance, and he says it must be so from its position, being just where the river recedes, but that this would not be the case if the entrance to the docks was direct through the South Quay Wall, which, he thinks, could be effected at a moderate expense; and if the entrance were good, they are undoubtedly well circumstanced for the trade of Dublin.

The Grand Canal Company were said to have contemplated the erection of a slip at their docks; but he considered it could not be done there without further deepening the docks and the approaches to them. The bed of the river opposite the Ballast-office slip has been deepened very considerably.

For dredging the river opposite the Grand Canal Docks a charge has been made against the company of proprietors of that canal; the reason alleged for this is "that the Board do not consider it part of the navigation of the river."

A Graving Slip for the Ballast-office lighters was erected in 1825, 1827, at a cost of Graving Slips. £3,061. 11s. 7d.

The public graving slip cost in 1830, 1831, 1832, £14,455. 6s. 4d. Including 1833, the total expenditure on it was £15,232. 4s. 3d.; the receipts, since its completion, £454. 17s. 4d.

The site of the slip, and some lots adjoining, on which they have enclosed two store-yards, was purchased from the corporation of Dublin, by the ballast corporation, by requisition.

The patent slip was erected on the plan of the patent of Mr. Morton, and the metals of the slip were laid down by him. It is considered to be well erected and to answer the intended purposes effectually, and of great benefit to the port.

A separate account has been kept of the income and expenditure of the slip, and it has hitherto paid the annual expenditure (not including the interest of capital). Vessels of 800 tons burthen can be repaired on it; 440 tons burthen is, however, the largest register coming to the port. Previously to its erection steam or other vessels of a large class could not be repaired at Dublin. Three vessels can be on the slip together.

The charges for quays are kept partly under the general port account, and partly under a separate account (as prescribed by the statute we have mentioned), called the West Quay Wall Account.

In the port account the receipts and disbursements for quays in 1832 were as follow:—

		£.	s.	d.	£.	s.	d.
Receipts, from	37,270 tons (foreign vessels) at 2d. per ton	2,023	17	6			
"	451,663 " (other vessels) at 1d. " "						
"	duty on timber, stores, stones, &c.	433	10	3			
					2,457	16	9
"	tax on north side	291	8	8			
"	" south side	291	5	3			
					672	13	11

Carried forward . . . £3,130 10 8

MUNICIPAL
REGULATIONS.

	Brought forward . . .	£3,130 10 8
Expenditure on North Quay Wall	£404 12 10	
" Pigeon-house Wall	18 12 3	
" South Quay Wall	31 19 3	
		455 4 4

£2,675 6 4

There was besides a sum of £29. 2s. 11d. received for the committee of proprietors of the North Lots, but not handed over to them within the year: no actual revenue arises from that. In the West Quay Wall account:—

	£	s.	d.	£	s.	d.
Receipts by tax	713	12	1			
Expenditure on the works: gabbar-men	274	7	5			
" workmen	793	19	4			
" bridges	94	15	6			
" materials	35	9	9			
				1,198	12	0
" salaries				100	14	6

Total expenditure £1,299 6 6

The amounts of the annual assessments upon the North and South Lots, and upon the premises in front of the quays, are as follow:—

				Irish Consist.					
				£	s.	d.	£	s.	d.
On 134 acre lots	.	.	.	211	10	0			
On 132 foot lots	.	.	.	334	0	0			
On Eden Quay	.	.	.	58	16	9			
							604	6	9
Aston's Quay to Benson-street, Benson-street to Hatch's- corner, with £40 on interior adjoining Arrichoke-read. }				530	11	9			
							530	11	9
							1,134	18	6
The assessment for the West Quay Walls							820	0	0

Total £1,954 18 6

On some of the premises assessed we found very considerable arrears accumulated, and allowed to continue: thus—

	£	s.	d.	£	s.	d.	£	s.	d.
Kent's lot, arrears on 24th June, 1832	291	10	0						
" then accrued	6	10	0						
				208	0	0			
Paid for the current year				6	10	0			
							201	10	0
Arrear									
Robert Harty and Davis's lot, arrear for 17 years	110	10	0						
" for current year	6	10	0						
				117	0	0			
Paid for the current year				6	10	0			
							110	10	0
Arrear							110	10	0

Another lot similarly circumstanced 110 10 0
It was complained to us that the taxes had, in some cases, been allowed to run in arrear for years, and had then been levied as continuing charges upon some occupier coming into possession long after the arrear had accrued. In one case an arrear of 21 years was in existence.

In the above case of Harty and Davis's lot an old arrear is allowed to remain on the premises; the Commissioners of Paving, who recently obtained the possession, pay only the accruing sales of the tax. The suspension of the arrears was obtained upon a negotiation and interview with Alderman Harty, one of the parties concerned; the precise ground of this proceeding is not stated on the minutes of the Board.

The expenditure in the port account upon the various quay walls, &c., has amounted, within 20 years, to about £90,000; but no accurate result can be deduced from the accounts. According to them the cost of the North Wall reached from £50,000 to £60,000 within the last 20 years, but the real expense of building the quay wall could not have been anything like that. The apparent amount of the charge arose from this, that the expenses of dredging in the harbour were for years charged under the head "North Wall" in the accounts, on the ground that the stuff raised by dredging was required for backing the North Wall and filling the quay.

Thus the charges were entered:—

YOS WERE ENTERED:—		HARBOUR.			NORTH WALL.		
		£.	s.	d.	£.	s.	d.
In 1828		180	14	0	6,547	12	6
1829		188	19	2	5,989	3	9
1830		5,783	13	10	756	10	3
1831		5,694	19	9	661	15	2
1832		7,469	11	10	404	12	10

The entire of the ancient quay walls have been thrown down and re-constructed, extending five miles and a half in length. The principal part of the work has been executed since the year 1800.

These quayside taxes, as well those on the tonnage of shipping, those on timber, stone, &c., as those on the adjoining proprietors, are considered unjust.

The tonnage quay tax upon foreign vessels being double that imposed upon coasters is considered a grievance operating prejudicially to the trade of the city; for the greater part of the foreign traders go into the docks and do not use the quays, and consequently are subjected to the impost without any benefit.

The duties on timber, stone, &c., are a good deal complained of. They are, in fact, a tax raised off one or two branches of trade.

The tax-payers state, also, that from the length of time during which the tax has been collected, the expense of building the quay-walls must have been paid for; that from the substantial manner in which they are built, no considerable repairs can be required for many years to come. The owners and occupiers of the ground complain, further, that they have been dispossessed, under the Ballast Office Acts, of any exclusive right they had to the quay-walls, as their rights of wharfage, and putting up posts for vessels to moor to, for which they were paid; and that the quays being now, as it were, the common property of the citizens of Dublin, the high road running between the grounds of the tax-payers and the quay-walls, and being open for the common advantage of all persons to ship or land goods, the rate ought not any longer to be levied upon their premises exclusively.

The old harbour of Dúnleary, which lies with the great Asylum Harbour of Kingstown, remains under the control of the Ballast Board, who receive the duties on vessels there, and make some repairs.

Dúnleary Harbour.

For Dúnleary harbour the receipts and expenditure, in 1832, were:

The receipts; on 86 vessels (coasters) for tonnage, quayside, and ballast . . . £. s. d.

The expenditure; entirely for ballast supplied there . . . 190 5 8

Profit . . . £336 16 5

The receipts not above specified were, in 1832:

Rents receivable . . . £. s. d.

Interest of sinking fund . . . 123 15 9

Fines . . . 105 2 7

Casual receipts . . . 11 1 4

£383 6 6

Mixedhamon.

For expenditure not above-specified:

Interest on ballast-office loan . . . £. s. d.

Sinking fund . . . 3,518 12 10

Discount on bills payable . . . 361 2 7

House and cooperage at Balloch . . . 321 7 9

Rents . . . £4,201 3 2

Left-boats . . . 37 11 0

Ballast-office house . . . 335 0 9

Incidents . . . 92 3 8

Pensions and charities . . . 362 10 7

Printing and stationery . . . 159 7 2

Premiums and rewards . . . 472 17 2

Stamps . . . 155 16 10

Superannuated allowances . . . 35 5 4

Salaries . . . 59 11 0

£3,202 8 10

£7,403 12 0

The Rents, amounting to £123 15s. 9d., arise from a profit on premises in Cope-street, formerly taken to build a ballast-office, but abandoned as an inconvenient situation.

Rents.

The Fines are imposed on masters of vessels, &c., for breaches of the ballast-office laws; they are imposed by the Board, upon summoning of the parties, and trial, the statutes giving them this jurisdiction.

Fines.

They appoint an Inspector of nuisances, whose duty it is to report on nuisances on the quays; he gets half the fine.

We have already noticed the receipts of the Ballast Corporation, in trust for the committee of the Proprietors of the North Lots.

Proprietors of
North Lots.

The ballast-master stated to us that the duties collected at Balbriggan Harbour are payable, under an Act of Parliament, to the "Hamilton family," which we have not been able to trace; that they are the same dues as collected in the port of Dublin; and that by the Act they are received by a custom-house officer at Balbriggan, and by him handed over to the Ballast Board, who, again, pay them to Mr. Hamilton, to be expended on the pier, under their control. The Ballast Corporation have no profit on the transaction; sometime back there was an annual survey of the pier by the inspector of works, the ballast-master, and pilot-master; but there had been none for some years before our inquiry.

Balbriggan Har-
bour.

The state of the Port Account for the year ended 5th January, 1833, which we examined, as audited by the Commissioners of Public Accounts, was this:—

Audited Port Ac-
counts.

MUNICIPAL
REGULATIONS.

	£.	s.	d.	
The total real receipts for the year appeared as	20,307	9	11	
The disbursements	29,796	9	2	
Excess	478	19	3	
The balance "to the credit of the public" at the com- mencement of the year was	997	12	11	
At the conclusion of the year	3,662	14	8	
This apparent increased credit was the result of the following dealings:				
The Board discounted, at the Bank of Ireland, fictitious bills between the secretary and the ballast-master to the extent of	£18,000	0	0	
Of these they repaid	15,000	0	0	
Balance, for bills discounted	£3,000	0	0	
They also borrowed from Mr. William Peter Lunell, a member of the Board, from 11th September, 1832	£5,000	0	0	
Ditto ditto from 28th August, 1832	3,000	0	0	
	8,000	0	0	
Total borrowed	£11,000	0	0	
They repaid to the light-house account, "borrowed" in 1830	2,435	10	2	
Ditto ditto ditto 1831	3,250	0	1	
	5,685	10	3	
They lent to the light-house account	2,160	8	9	
	7,855	19	0	
And the accounts are thus reconciled:				
Balance at the commencement of the year	997	12	11	
Borrowed	11,000	0	0	
Repaid and lent	7,855	19	0	
	3,144	1	0	
	4,141	13	11	
Excess of disbursements beyond receipts	478	19	3	
Balance at the close of the year	£3,662	14	8	
This balance was composed as follows:				
Cash to port account in Bank	2,665	1	9	
Ditto ballast-master	438	19	3	
	3,104	1	0	
Henry Harrison	124	17	6	
John Dyas	110	15	5	
	235	12	11	
Pilotage paid for Commissioners of the Navy	57	6	8	
Salvage	0	11	2	
	57	17	10	
Disallowances in 1829	265	2	5	
Ditto 1830	0	0	6	
	265	2	11	
	£3,662	14	8	

The claims in respect of Harrison and Dyas were stated to be old disallowances, and altogether desperate. The 51 Geo. III. c. 66, s. 15, states, that in these accounts certain sums remained in charge for insupers, or charges formerly disallowed; and also certain sums which appeared to be debts due to the corporation, but which, from the nature of them, could not be recovered; and to simplify the accounts the Commissioners of the Treasury were empowered to direct those sums to be struck out of the accounts.

Upon the disallowance in 1829 we found the following report of the impost commissioners on the account for the year ended 5th January, 1830:

"We have disallowed on this account £265, 2s. 5d., a charge for low costs, being expenses for soliciting a bill in Parliament in the year 1821, and which bill was not passed into a law; because no previous communication was proved to us to have been held with the executive Government on the subject, and we do not recognize a discretion in a local board, without its sanction, to incur such an expenditure.

(Signed) DONAGH O'BRIEN, Secretary."

No steps whatever appear to have been taken to make this disallowance available to the public; the commissioners have continued it in their accounts from year to year.

The receipts and disbursements of the Light-house Fund in the year ended 5th January, 1833, were as follow:

Receipts.		£.	s.	d.	£.	s.	d.
By light-house duties from British ports		28,932	12	10			
Ditto ditto Irish ports		10,250	9	6			
Carried forward		39,233	2	4			

Light-houses and
Light-ships.

	Brought forward	£.	s.	d.
By rents receivable	£22 10 0	39,283	2	4
By casual receipts	354 2 3			
		406	12	3
		£39,689	14	7

EXPENDITURE.

Disbursements on 40 Lighthouses, viz.

Benbowen.—Five lighthouses in building.

	£.	s.	d.
Eagle Island	5,453	19	11
Larne	287	19	8
Slyne Head	4,367	4	0
Sligo	440	4	7
Tarbert	627	1	5
	11,176	9	7
Eleven lighthouses, building, repairing, &c.			
Cape Clear	680	4	4
Clare Island	394	1	7
Cock	1,588	16	0
Hook Tower	86	14	3
Tory	5,396	12	11
Inisagort	163	6	10
Inisstrahul	175	10	11
Killybegs	1,413	16	11
Malinbeg, two lighthouses	930	0	1
Poolbeg	412	8	8
	11,180	12	6
	22,357	2	1
Ordinary expenditure on 35 lighthouses, including the 11 last-mentioned and 24 others	11,639	19	6
Disbursements on "Supply" lighthouse store-delivering vessel:			
Building and outfit	£2,951	5	5
Ordinary expenditure (part of the year only)	372	19	9
	3,324	5	2
Disbursements on light-ships:			
Building and outfit of "Brilliant"	3,648	15	1
Ordinary charge:			
"Relief," Kish Bank	£1,085	11	2
"Star," Arklow Bank	998	14	5
"Seagull," Connybeg Rock	1,225	17	1
	3,250	2	8
	6,896	17	9
Light-ships discontinued	100	15	1
	10,233	18	0
Disbursements on beacons	308	1	9
Ditto printing, &c. incidents, and oil-store	1,525	3	3
Ditto pensions, charities, and superannuations	176	16	4
Ditto salaries	1,706	9	10
	3,717	11	2
Total	£47,948	10	9

The collectors of customs in every port of the United Kingdom collect the Lighthouse dues payable upon the Irish lighthouses.

Collection of the
Lighthouse Revenue.

In Ireland the collectors transmit the amount collected to the bank of Ireland to the credit of the teller of the Exchequer, whence it is drawn from time to time by the ballast corporation; they also certify their accounts on oath, and transmit the counterpart of each lighthouse receipt passed by them to the ballast-master in Dublin, in whose office they are "checked," to see that they tally with the accounts transmitted to the Treasury.

The collectors in the British ports transmit the amounts received by them to the ballast-master in Dublin, and their accounts and certificates in like manner, quarterly; these are "checked" in like manner.

In ports where the receipts are trifling the accounts and remittances are made only half yearly.

The money collected in the British ports is all transmitted to the ballast-master direct in bills.

The collectors are furnished with maps containing the lighthouses marked on them; and they are directed to charge for the number of lighthouses each vessel must pass on the direct course.

The ballast-master corresponds with the several collectors, and points out cases where the proper charges appear not to have been made.

The annual amount remitted from the Irish ports is computed at £50,000 a-year, from the ports of Great Britain at £30,000 a-year.

MUNICIPAL
REGULATIONS.

The lighthouse dues connected with the port of Dublin usually amount to 1*l.* a ton on British and Irish vessels, i. e. for four lights, including the Poolbeg, Bayley and Kish lights.

Coasters are charged a certain sum yearly; but if the vessel has any goods on board, save coals, however small in quantity, the full tonnage duty is charged; the owners complain of this. The coasters sometimes carry 50 or 60 tons of bark, and (as in the case of Whitbaven, with which there is a very scanty trade, except in the article of coals,) the charge then presses heavily.

Vessels going to Drogheda even, or to Wicklow, are subject to this tonnage duty.

The charge in respect of the Skerries light, which is private property, under the 3 Geo. II. Eng. c. 30, affects a large proportion of the vessels trading to Dublin; this charge being in itself 1*l.* a ton, enhances considerably the lighthouse charges, and is considered a grievance.

Disbursements.

All the Disbursements of the lighthouse funds pass through the ballast-master's hands; the accounts first "pass the Board" in the same manner as those of the port of Dublin accounts already described.

The average annual expenditure of the lighthouses and light-ships in being at the commencement of 1833, was computed at about £16,000, for their support and casual ordinary repairs merely; a sum which must of course increase as additional lighthouses are erected and completed.

Erection of
Lighthouses.

The recommendations for the Erection of Lighthouses, we were informed, have generally emanated from the ship-owners, or those interested in a particular place; although sometimes the Board have suggested the propriety of such a work on their own judgment. They order a survey and report to be first made by the inspector of works; they then correspond and communicate with the corporation of Trinity House, and with the Irish Government, and do not adopt the plan of a new lighthouse without their concurrence.

In a late instance, on a memorial from the traders and merchants of the port of Sligo, and those concerned in the Clyde trade, for a lighthouse on a particular site, the inspector, on the reference to him, differed from them as to the site. The Trinity Board appointed a deputation to visit Sligo; they recommended three lighthouses to be erected; one was on the site recommended by the memorialists; none of them was on that selected by the inspector.

The number of lighthouses round the coast when this department was transferred to the Ballast Board in 1810, was 15; at the time of our inquiry there were 35 used as lighthouses, besides five then in progress; and, notwithstanding the number, we were told that it was still considered that there were still points requiring lighthouses, and that applications were made to the board for erecting them.

In March 1833, the Ballast Board made the following statement to Mr. Secretary Stanley.

MEMORANDUM.

Ballast Office, Dublin, 2d March, 1833.

LIGHTHOUSE DEPARTMENT.

JUNE, 1810—By an Act, 50 Geo. III. c. 95, the whole of the lighthouses then erected on the coast of Ireland were transferred from the care of the Commissioners of Customs to that of the corporation for preserving and improving the port of Dublin.

The number of lights then established was 15; of these, eight were found to be so circumstanced, either from bad condition of the buildings or objectionable situation, as to require new towers, which has been since then effected in the most permanent manner. The mode of illuminating throughout the entire was of the most indifferent kind, in some by candles, and the remainder had oil in ill-constructed lanterns and lamps.

The apparatus of the whole has since then been made on the most approved construction, and such a system of regularity enforced in the attendance, by persons carefully instructed previous to getting them in charge, as to give well-grounded confidence that the highest state of efficiency has been and will be preserved.

In addition to the before-mentioned lights, 24 new establishments have since then been added, making 39 lighthouses and three floating-lights, now well illuminated, a list of which will be found herewith.

It may be proper to observe that the fund provided for this service being proportionable to the number of lights of which the shipping could avail themselves, the receipt at the outset of this corporation's proceedings was very limited, and particularly so when compared with the great outlay required before the duties could become productive; it is satisfactory to find that the whole of the present works, floating-lights, and the necessary establishments have been completed without borrowing, or even great protraction of time, when the numerous difficulties to be encountered in such undertakings is considered.

In addition to the lights now exhibited round the coast, the corporation has at present in progress of building—

Two lighthouses on Slyne Head,
Two ditto on Eagle Island,
Three ditto on Sligo Bay,
One ditto on Larne,
One ditto on Turlough.

They have also, for the further protection of shipping, erected various beacon towers and perches round the coast, laid down buoys, and attached alarm-bells to the lighthouses and ships, to be rung on occasion of fog; they have also published a chart of the entire Irish coast for the use of mariners, a work calculated to afford such accurate information as is not to be found in any other at present extant, and it is disposed of at a price considerably under what it could be otherwise procured for.

The income consists of a charge of one farthing per ton for each sea-light passed by British vessels, and one halfpenny by foreigners. A considerable improvement has been lately made in the mode of collection, and the duties are now promptly and correctly received, and the expenditure on the whole of the foregoing is conducted under the immediate scrutiny of the Board, before whom every account and detail must pass, and every position throughout the entire range is subjected to frequent and

minute inspection by the officers of the corporation, and occasionally by some of its members: as to the probability of the period when all the necessary works in this department shall be completed, it is wholly impracticable at present to judge. The Board are now engaged in making investigations and surveys relative to lights, for the establishment of which applications have been received from the merchants and shipping interests; and as funds and time will admit, it is highly probable that several additional lights will be found necessary and advisable, in particular on those parts of the western coast now dangerous for strangers to approach, and where valuable seaports and trading harbours might be afforded by an improvement of this nature.

The cost of erecting a small lighthouse is stated at £5,000; it varies with the situation, &c.

When several lighthouses are erected together the charge on shipping is generally limited as for but one light.

Considerable sums are incurred for low costs upon the purchase of premises, and inquiries held for the purpose, and for compensation to the proprietors, in addition to the expenses of the building of the several lighthouses; thus in the instances of three lighthouses, in building in 1832, as already mentioned, the following sums were paid in 1831, viz.:

	£.	s.	d.
Eagle Island:—			
Compensation to proprietors	400	0	0
Law costs	163	19	0
Slyne Head:—			
Compensation to proprietors	200	0	0
Law costs	171	0	0
Tarbert:—			
Compensation to proprietors	210	0	0
Law costs	190	11	4

The cost of building the Supply lighthouse store-delivering vessel, by agreement, was only £1,600, and, after sundry deductions and allowances, was settled at £1,617. 9s. 9d. Building of Light-ship and Tenders.

The further costs for outfit were as follows:—

	£.	s.	d.
Sundry iron and metal work and cables	285	15	4
Sails and covers	443	8	2
Copper, mast, blocks, and cordage	578	19	11
Paints, leather, casks, block-work, &c.	28	18	1
Expenses and insurance—Shoreham to Dublin	40	18	5
Freight of anchor	12	14	10
J. Halpin, travelling expenses	53	0	11
	£1,243	15	8
Building	1,617	9	9
Total	£2,861	5	5

The *Brilliant* was built in Dublin at the rate of £14 per ton, and being 143 tons the building (after a deduction) cost £1,983. She was built as an extra ship, and sailed on the 3d October 1832, to relieve the *Seagull*. The cost for building, outfit, &c. in that year amounted to £3,648. 15s. 1d.

The ordinary expenditure is kept in the accounts under distinct heads; thus in the Relief (1832)—

	£.	s.	d.
Men's wages	366	17	4
Lighting, and materials for lighting	287	9	2
Materials for ship	165	17	10
Provisions	265	6	10
	£1,085	11	2

Nine Beacons were erected on different parts of the coast for the sum of £908 10s. in 1832. Beacons.

The Pensions and Charities were paid in a great number of small sums to the widows, &c. of persons injured at Tusker and Skilla, 10 in number, and to five others on petitions. There were three supernumerary light-keepers in 1832, and two only at the time of our Inquiry; the supernumerary messenger who obtained £25 in this account, was the same person as was provided for in like manner in the past account. Pensions and Charities.

Among the incidental charges for the year 1832 was the expense of a chart of the coast of Ireland, which cost £788. 16s. 2d. Incidental Charges.

In the same year a sum of £12. 15s. was received for sale of 17 copies of the chart at 15s. each.

The state of the Lighthouse Account for the year ended 5th January 1833, which we have examined, as audited by the Commissioners of public accounts was thus:— Audited Accounts.

	£.	s.	d.
Balance in favour of the public at the commencement of the year	8,029	3	7½
Borrowed from the port fund	2,160	8	9
	£10,189	12	4½
Disbursements	47,948	10	9
Receipts	39,689	14	7
Excess	8,258	16	2
Balance in favour of the public at the close of the year	£1,900	16	2½
	2 A 2		

In 1814 this sum of £34,600 also was paid off under the following circumstances, stated to us by the ballast-master:—

"The Pigeon House Basin and premises were originally the property of the Ballast Board, and erected by them about the year 1768. Lord Castlereagh, on the part of the Government, waited on the Board, and demanded the possession of them for the purposes of military defence; and the result was, that the possession was given up to the Government. The matter lay dormant for several years, when an arbitration was entered into to ascertain the compensation to be paid to the Board. The arbitrators awarded compensation ultimately, and the sum recovered was £100,183, and a deed of conveyance was executed. The first act of application of that fund was to pay off the said £34,600.

"The residue of the compensation fund of £100,183 was vested in Government 5 per cent. stock, which, in the first year, produced £2,692 10s. interest. This stock was sold out from time to time up to 1821, and the money applied to the erection of the Great North Wall, and certainly also, I decidedly say, upon the other works of the corporation, for it was not specially allocated to anything."

In 1811 the original lighthouse duties were granted by the 51 Geo. III. c. 65, and by the same Act additional rates of ballast, tonnage, &c., and by the 12th section, after a reference in the 10th to the Acts of the 25 Geo. III., 32 Geo. III., 33 Geo. III., and 40 Geo. III., it was recited that the corporation might find it necessary, in order more effectually to carry into execution the purposes of the said recited Acts and of this Act, to borrow money upon the credit of the rates, &c., arising under the recited Acts and this Act. Five restrictions were then imposed.

1st. That the borrowing should be with the Consent and approbation of the Lord Lieutenant or other chief governor or governors of Ireland.

2d. That it should be with the Consent and approbation of the Lord High Treasurer or commissioners for executing the office, or three of them.

3d. That the interest should not exceed 5 per cent. per annum upon debentures of £100 each to be issued pursuant to the recited Acts.

4th. That the money so to be borrowed at any time after the passing of this Act should not exceed in the whole £30,000.

5th. That a Sinking Fund applicable to the redemption thereof should be established as follows:—a yearly sum equal to £1 for every £100 of all sums so to be borrowed, from the 24th June 1811, to be taken by the corporation from the produce of the rates, &c., and laid out by four equal quarterly payments on every 20th September, 25th December, 25th March, and 24th June, or within 30 days thereof, in the purchase of 3½ per cent. annuities, transferable at the bank of Ireland, or other stock in the public funds there; and also that the dividends, from the accumulation of such stock, should half yearly, when payable, be laid out in like manner; and when the stock should amount to a sum worth, to be sold, £100, then such stock to be sold and the money to be applied in purchasing the debentures at or under par, and so on from time to time until the whole of the same borrowed, and to be borrowed under the authority of this Act, should be fully paid off and discharged.

The Ballast Board have since borrowed money without regard to these Restrictions.

They began, in 1821, in prosecution of their favourite scheme, the building of the "Great North Wall," and proceeded as follows:—borrowing

Restrictions on the
Power of Borrow-
ing.

Consent of Lord
Lieutenant.

Consent of Treas-
ury.
Interest.

Amount of Princip-
al Money.

Provisions for a
Sinking Fund.

Disregard of the
Restrictions.
Issue of 165 De-
bentures.

AT 5 PER CENT.

	£
1821. On 50 debentures	5,000
1822 „ 195 „	19,500
1823 „ 10 „	1,000
	£25,500

On the 23d July 1821 a resolution was passed at a special meeting (six members present) in these words: "to raise a sum of money upon debentures now in the Bank of Ireland." After some summonses and postponements, it was ordered, on the 12th October 1821, that an application be made to the Bank of Ireland for a loan of £3,000 on the security then in bank, the property of the corporation, and the note of the secretary. And it was resolved that Messrs. Crosthwaite, Lunell, Goff, and Deane should be a committee to look into the different Acts relative to borrowing money, and to report. On the 19th October they reported, and it was resolved that the sum of £20,000 be received agreeably to the Report; that 200 debentures for £100 each be prepared under the directions of the same committee, and that they be empowered to affix the corporation seal to them. On the 25th October the 200 debentures were presented sealed, and the consideration of issuing them postponed, the same committee to lay on the table a statement of the average revenue and expenditure of the corporation, and the probable demands on the corporation, and the means of meeting them.

The following proceedings then took place:—

* *Minutes 14th November, 1821.*

"Six members present.

"Your committee having prepared a statement of the revenue and expenditure of the corporation, as respects the port fund from the period commencing 5th January, 1815, to 5th January, 1821, also a statement of the revenue and expenditure for three quarters of the current year, as also the particular heads of ordinary and extraordinary expenditures during same period, all of which accompany this Report, and from which they have extracted the following results:—

MUNICIPAL
REGULATIONS.

	YEARS ENDING					
	5th Jan. 1816.	5th Jan. 1817.	5th Jan. 1818.	5th Jan. 1819.	5th Jan. 1820.	5th Jan. 1821.
Amount of gross Revenue received . . .	£ 30,250 6 7	£ 26,876 16 1	£ 26,484 19 3	£ 26,344 19 6	£ 27,120 5 19	£ 25,627 14 11
Ordinary Expenditure . . .	14,168 7 9	14,648 11 7	11,032 2 7	11,932 0 2	13,496 13 6	11,502 16 0
Interest paid on 4 per cent. Debentures . . .	2,162 0 0	2,638 0 0	2,300 0 0	2,134 0 0	2,968 0 0	2,294 0 0
Surplus Revenue applicable to extraordinary uses . . .	13,919 18 10	9,772 4 6	15,152 7 6	12,178 19 6	11,613 12 4	11,737 18 11
Actual extraordinary Expenditure . . .	7,626 12 5	12,679 2 6	25,284 12 10	23,113 2 6	11,679 4 6	29,092 0 5
Balance in hands of the Corporation . . .	£ 62,384 18 1	£ 56,681 18 7	£ 56,609 12 6	£ 45,064 18 6	£ 44,227 18 9	£ 38,575 8 2

" From their enquiry into the revenue and ordinary expenditure of such part of the current year as has elapsed, they estimate that the result of the year will nearly correspond to the amount of those items in the last year, excepting dividend received on 5 per cent. stock, £1,112. 12s., and payment from commissioners of estates £1,000, each of which now comes, as also that of the interest payable on 4 per cent. debt amounting to £37,100, and that the surplus of revenue applicable to extraordinary uses may be stated at £9,000; they also find that a debt of £11,000, due to the corporation by the commissioners of wide streets, is a part of the balance stated to be in favour of this corporation 5th January, 1821, of which that £3,000 only is likely to be repaid during the current year, and when there are other items in that balance amounting to £8,565. 12s. 2d. not available for present uses. they thus far deduct from said balance the amount of means not now tangible, say £11,565. 12s. 2d.

Leaving the amount of the balance available during the present year . . . 15,807 17 1
To which is to be added the estimated surplus of the years as above . . . 9,000 0 0

Making the net amount of funds available to extraordinary uses and new works . . . 24,807 17 1

" Your committee have also ascertained that the amount already expended during the years on extraordinary uses and new works, and the debt incurred on this account, amounts to . . . 30,190 18 0

" And that it will be further necessary during this year to expend on same and to give security to what is already commenced, a sum estimated at . . . 10,900 0 0

" Making in the whole . . . £40,190 18 0

" There will therefore be a deficiency to be provided for of £15,382. 0s. 10d.

" Your committee are instructed that this works now in course of execution are of so important a nature as to warrant an anticipation of the surplus revenue, and they therefore recommend that a sum of money be borrowed on the security of the poor fund duties, as directed and provided for by the several Acts of Parliament; that debentures of £100 each, subject to 5 per cent. interest, and to such amount as may be deemed advisable by the board, be issued, and that they be disposed of in the public stock market at a rate not less than par, and that for the gradual repayment of the debt thus incurred, and until such debt be totally discharged, a sum of money, equal to 1 per cent. on the amount so borrowed, be each half year invested in the public funds, and that so much as a sum not less than £1,000 be accumulated, it shall be applied in paying off an equal sum of said debentures to be publicly drawn by lot, and that this resolution be made known to the purchasers of debentures to be sold.

" Resolved,—That the recommendation of the committee respecting the mode of issuing debentures be assented unto.

" Resolved,—That the provision for a sinking fund of 2 per cent. per annum on the amount to be now borrowed be assented unto.

" Resolved,—That it is expedient to borrow the sum of £30,000 for carrying on the works of this corporation, and that 50 of the debentures presented on the 26th ultimo be now signed by the ballast-master and secretary, and then handed to Messrs. Gibbons and Williams to be disposed of in the public stock market at a price not under par, the proceeds thereof to be lodged in the Bank of Ireland to the credit of the corporation, and that the remaining 150 debentures be given in charge to the seal keepers, to be issued when further directed by the board.

" Minutes 4th January, 1822.

Year 1822.
30 Debentures.

" Resolved,—That 30 of the debentures be signed by the ballast-master and secretary, and handed to Messrs. Gibbons and Williams to be disposed of in the public stock market at a price not under par, the proceeds thereof to be lodged in the Bank of Ireland, to the credit of the corporation.

" Minutes 11th April, 1822.

Year 1822.
30 Debentures.

" Resolved,—That 30 of the debentures be signed by the ballast-master and secretary, and handed to Messrs. Gibbons and Williams to be disposed of in the public stock market at a price not under £105 per cent, and the proceeds thereof to be lodged in the Bank of Ireland, to the credit of the corporation, and that the seal keepers do give and 30 debentures to the ballast-master.

" Minutes 7th June, 1822.

Year 1822.
20 Debentures.

" Resolved,—That 20 of the debentures be signed by the ballast-master and secretary, and handed to Messrs. Gibbons and Williams to be disposed of in the public stock market, at a price not under £105 per cent, and the proceeds thereof to be lodged in the Bank of Ireland to the credit of the corporation, and that the seal keepers do give and 20 debentures to the ballast-master.

" Minutes 21st June, 1822.

Year 1822.
20 Debentures.

" Ordered,—That 20 of the debentures be signed by the ballast-master and secretary, and handed to Messrs. Gibbons and Williams to be disposed of in the public stock market, not under £105. 10s.,

and the proceeds thereof lodged in the Bank of Ireland to the credit of the corporation, and that the seal keepers do give said 20 debentures to the ballast-master.

" *Minutes 5th July, 1822.*

" *Ordered*,—That 20 of the debentures be signed by the ballast-master and secretary, and handed to Messrs. Gibbons to be disposed of in the public stock market, and not under £105. 10s. each, and the proceeds thereof lodged in the Bank of Ireland to the credit of the corporation, and that the seal keepers do give said 20 debentures to the ballast-master.

Year 1822.
20 Debentures.

" *Minutes 19th July, 1822.*

" *Resolved*,—That 10 of the debentures be issued by the ballast-master and secretary, and handed to Messrs. Gibbons and Co. to be disposed of in the public stock market, not under £105. 10s., and the proceeds thereof lodged in the Bank of Ireland to the credit of the corporation, and that the seal keepers do give said 10 debentures to the ballast-master.

Year 1822.
10 Debentures.

" *Minutes 24th July, 1822.*

" *Resolved*,—That 10 of the debentures be signed by the ballast-master and secretary, and handed to Messrs. Gibbons and Co. to be disposed of in the public stock market, not under £105. 10s., and the proceeds thereof to be lodged in the Bank of Ireland to the credit of the corporation, and that the seal keepers do give said 10 debentures to the ballast-master.

Year 1822.
10 Debentures.

" *Minutes 2d August, 1822.*

" *Resolved*,—That 20 of the debentures be signed by the ballast-master and secretary, and handed to Messrs. Gibbons and Williams to be disposed of in the public stock market, not under £105. 10s., and the proceeds thereof to be lodged in the Bank of Ireland to the credit of the corporation, and that the seal keepers do give said debentures to the ballast-master.

Year 1822.
20 Debentures.

" *Minutes 29th September, 1822.*

" *Resolved*,—That the sum of £10,000 be raised, and that 100 five per cent. debentures for £100 each be prepared under the direction of Mr. Dwyer and Mr. Lunell, and that they be empowered to affix the corporation seal to them and have them ready for the signature of the ballast-master and secretary on the next board day. *Resolved*, when perfected, that 30 debentures be handed to Messrs. Gibbons and Williams to be disposed of in the public stock market at a premium not under five and a half per cent.

Year 1822.
30 Debentures.

" *Minutes 4th October, 1822.*

" *Ordered*,—That 15 debentures be directed to be sealed and signed by the ballast-master and secretary, and handed to Messrs. Gibbons and Williams to be disposed of in the public stock market at a premium not under five and a half per cent., and that the sum of £1,500 be paid to the light-house fund, in discharge of so much borrowed thence. Draft No. 143 was accordingly signed for £1,500.

Year 1822.
15 Debentures.

" *Minutes 23d May, 1823.*

" *Mr. Wilson reported the delivery for sale of 10 debentures of £100 each, agreeably to order of 24th January last, being part of 50 issued therein.*

Year 1823.
10 Debentures.

" *Minutes 3d December, 1824.*

" *Mr. Lunell reported that there were in the safe 45 five per cent. debentures of this corporation, which would not now be wanting, and suggested their being cancelled.*

" *Ordered*,—That Mr. Lunell be requested to see the same cancelled.

The interest of money having fallen the Ballast Board resolved to reduce their interest, and accordingly, in lieu of the above £25,500, they issued

AT 4 PER CENT.

1824, 255 Debentures of £100 each, 25,500
Annual charge . . . 1,020

In the same year a further issue of Debentures took place under circumstances extremely peculiar. At an early date we find the following entry:—

Re-issue of 120 Debentures.

" *Minutes 30th January, 1824.*

" *The Ballast Master submitted the following Accounts agreeably to the order of the Board dated the 9th instant.*

" *RETURN to an Order of the Corporation for Preserving and Improving the Port of Dublin, dated the 5th January 1824, directing that there be laid before the Board, an account of*

	£.	s.	d.
1. The sums now borrowed by the corporation on debentures bearing 5 per cent. per annum.	Total 5 per cent. debentures issued commencing November 1821 to 9th August 1823, Nos. 1 to 255, both numbers included for £100 each	25,500	0 0
2. The sums now borrowed by the corporation on debentures bearing 4 per cent. per annum.	Total of 4 per cent. debentures issued to the public—371 at £100 each	57,100	0 0
	Total debenture debt	82,600	0 0
3. The annual income of the corporation part account under the different heads for the last three years.	Account herewith. Total receipts for one year to the 5th Jan. 1824	29,934	14 4
4. The annual expenditure of the corporation under the different heads for the last three years.	Account herewith returned. Total disbursements one year to the 5th Jan. 1824	37,297	16 2

5. The amount of the present debts and engagements of the corporation on port account.	To Bank of Ireland borrowed from, on secretary's notes with collateral security	10,800	0	0
	Light house fund borrowed therefrom	1,000	0	0
	Total	11,800	0	0
6. An account of all debentures of this corporation now lying in the safe, and which have not been issued for sale.	Cannot answer: but beg to state that it appears from the interest numerical book, that there has been lodged in the Bank of Ireland to meet sums borrowed, viz.			
	Debentures No 567 to 571 5 debentures	500	0	0
	577 to 629 46 ditto	4,600	0	0
	661 to 735 75 ditto	7,500	0	0
	Lodged in Bank of Ireland 126 ditto	£12,600	0	0
	bearing 4 per cent. interest.			
	For the above I think the acknowledgement of Mr. Williams was taken a great many years since, and deposited in the office safe.			

"Ballast Office, Jan. 14, 1824.

WILLIAM BROOKS, Ballast-master."

"It appearing by the foregoing accounts that the sum of £11,300 is now owing as therein stated, and it also appearing that 126 debentures bearing 4 per cent. interest, were executed at sundry periods, and lodged in the Bank of Ireland as collateral security for the sums borrowed from that company:

"Resolved,—That instructions be given to Messrs. Gibbons and Williams to dispose of the said 126 debentures in the public stock market, provided a rate not less than per cent. be obtained; and

"Resolved,—That Messrs. Conshewell, Lenell, and Dwyer, be appointed a committee to receive the produce of the above debentures, and having paid the demand due to the bank of £10,800, as well as that to light-house fund of £1,000, and received the debentures, to deliver said debentures to Messrs. Gibbons and Williams, and lodge the balance of proceeds in the bank for account of the corporation."

The earliest instance of "borrowing money upon bills payable" (a practice we shall further advert to) appears to have been on the 26th February 1799; on that day the following resolutions were entered into:—

"Ordered, That the keepers of the seal be desired to affix the seal of the corporation to 50 debentures, each conditioned for the payment of the sum of £100, with interest at the rate of £4 by the £100 by the year, for the purpose of raising money for carrying on the works.

"Ordered, That the ballast-master do lodge the said debentures in the Bank of Ireland, and give his note for the corporation for the sum of £1,000, payable in two months, which note he shall discount at the Bank, and receive its amount, charging the discount to the amount of interest."

The 126 debentures appear to have been composed of

5 Debentures, 567 to 571, "Returned by Edward Whittin, 24th December 1792, and lodged in the Bank of Ireland in 1805."

6 " 577 to 582, "Lodged in the Bank of Ireland for safe keeping, 13th December 1805."

40 " 583 to 622, "Lodged in the Bank of Ireland as a collateral security for the ballast-master's notes, 24th December 1792."

[N.B. Nos. 625 to 660 had been cancelled by order of the corporation.]

25 " 661 to 685, "Lodged in the Bank of Ireland, 27th June 1795."

20 " 686 to 705, "Lodged in the Bank of Ireland, 27th May 1797."

30 " 706 to 735, "Lodged in the Bank of Ireland, 25th June 1798."

126

The bond *vide* debt consisted then of the 571 debentures numbered from 1 to 565, and from 572 to 576, inclusively.

There were thus issued further

At 4 per cent.

	£.
1824, 126 Debentures	12,600
Annual charge	504

Further Issue of
Debentures in 1823.

In 1823 the Ballast Board adopted the following further proceedings:—

The committee appointed on the 1st February instant report as follows:—

"Having entered into the inquiries directed by the board, and ascertained such matters as the ballast-master and the inspector of works could furnish from their several departments, they beg leave to report the information they have obtained in the following arrangement.

"The probable expense of keeping up the present works, and the ordinary charges of the port which must be provided for making the estimate extend to the present and next four years.

"The probable cost of the objects of improvement already undertaken, or in contemplation, and the length of time which should be appropriated for their completion provided sufficient means exist.

"The present debt and floating debt, and, lastly, the means available to defray these charges."

The works under the care of the corporation, in the port department may be classed under three heads, viz. :—

1. The walls of the river Liffey, and the bridges to the westward of Carlisle Bridge, and the clearing of the river within its walls.

2. The walls of the river to the eastward of Carlisle Bridge, the north and south quay walls, and the graving slip and yards.

3. The Great North Wall, the Pigeon-House road and wall, and the Docks and Bullock connections.

In the first class, the probable outlay of this year will be £1,200, and for the next four years £300, say on average of £380 annually. In the second, the expense is estimated at £450 for the present and each of the next four years.

In the third class, the additional building and repairs at Bullock will cause an additional charge of £300, making the estimate of the whole for this year £600; and for the succeeding four years £300, it is expected, will be the annual charge, making an average annual cost of £380.

The ordinary charges are estimated for the present year at the same amounts as the cost during the past year, and they are not expected to vary much during the next four years; they are as follows, viz.:

	£.	s.	d.
Bullock-office house	349	6	10
Salaries	1,496	0	4
Printing and stationery	215	7	10
Incidents	149	17	2
Interest on 4 per cent. debentures £30,000	3,906	0	0
Rents payable	333	0	9
Pilotage	4,886	11	5
Pilot-boats	331	1	4
Pilot station at Poolbeg	172	9	8
Superannuated pilots	93	0	0
Life-boats	92	3	8
Pensions and charities	472	19	2
Pensions and rewards	35	5	4
Bullock raised for ships	2,930	0	6
Ditto for Docks	100	5	8
Ditto for Docks on shore	164	4	1
Repairs for bullock lighters	2,815	0	6
These four last items are repaid by the bullock duties, received in the state of income.			
Sinking fund	255	0	0
	£18,258	14	8

The interest on floating debt cannot be stated, as depending on the pecuniary measures to be determined on by the corporation.

The remaining head of charge, viz. the works undertaken and in contemplation, your committee cannot estimate with equal degree of precision as to the cost or time to be occupied; they therefore must offer the best statement in their power, any such being subject to unforeseen events, from the station of the work.

The only object of magnitude which now remains incomplete, of the plans of improvement to the harbour long since determined on by the corporation, is the closing and deepening of the channel from the bar to the quay walls. The new quay walls, and the Great North Wall, had occupied the Board for a series of years, and the utility as well as permanence of these works, with measures to be now adopted, with undivided attention.

For the completion of the improvements in the channel with decided prospect of success, already considerable progress has been made, notwithstanding the necessity imposed on the Board in 1834 to construct a graving-dock suitable for the accommodation of the large class of steam and sailing vessels which can now enter this harbour, and to effect which, without relaxing in the work of deepening, it became unavoidable to incur a floating debt of some magnitude.

In the present year an additional steam dredge of enlarged power, and fourteen new mud floats, will be employed in addition to those of last year. The expense of this very energetic proceeding, viz. in the opinion of your Inspector of works, be ultimately less burthensome than by adopting a slower process, while the advantages calculated on to the shipping will be much earlier reached; and his expectation as, that the present efforts will, within a period not exceeding five years, (in the two first of which essential progress can be made,) produce a safe channel from inside the bar to the quay walls, with at the least nine feet depth throughout at low water, making a depth of twenty feet at spring tides, together with the prospect of this improvement being equally permanent as it must be important to the port of Dublin.

	£.	s.	d.
The new steam dredge No. 2 will cost this year	5,000	0	0
Fourteen new mud floats	3,500	0	0
	8,500	0	0
The expense of working the present steam dredge No. 1 last year amounted to	1,127	11	10
The labour in lighters and floats carrying sand	7,459	11	10
Working steam dredge No. 2 this year will cost	1,200	0	0
Additional labour in floats half the above cost	3,744	15	11
	13,531	19	7
Supposing these last four sums be expended in the present and next four years*			
amount	77,809	17	11
First cost amount as above	8,500	0	0
	86,309	17	11
Will make an annual outlay of	£17,361	19	7
A lesser annual expenditure on this work is still within the option of this Board, but it is the			

MUNICIPAL
REGULATIONS.

opinion of your committee, that the proposed time of six years from the present date will enable your inspector of works to obtain completion with most economy of the fund.

No other works appear to be in completion. It is suggested by the inspector of works, that some addition to the Great North Wall will be likely to succeed the deepening of the channel, but time will best point out the results of what is now doing.

The debt of the corporation to 5th January, 1883, consists of 4 per cent. debentures £. s. d.
95,200 0 0

A floating debt now subject to 5 per cent. £11,830 11 3

Your committee will now proceed to lay before you the means available to defray these charges.

The income of the past year is believed to be a reasonable criterion of the probable receipts of this year, and of the four succeeding.

The particulars are as follows:—

	£.	s.	d.
The Tonnage duties	11,960	17	9
Quay wall taxes	3,150	10	8
Committee of proprietors	29	9	11
Canal receipt	48	15	10
Graving slip	174	14	6
Rents receivable	123	15	9
Pilot-boat earnings	495	9	11
Ballast duties from ships	7,678	9	6
Dues from Dunsilly	527	3	1
Dues sold on shore	21	10	0

These three last sums are subject to the cost of rating, as stated in ordinary charges.

Pilotage 5,010 16 7

This is repaid to the pilots, as stated in ordinary charges.

Estimated income £39,391 5 6

In recapitulation it will thus appear, that the cost of keeping up present works for the present and next four years is estimated at average 1,690 0 0

Ordinary charges for same time 18,850 14 8

Making 19,540 14 8

Which sum being deducted from 39,391 5 6

Leaves £9,850 11 3

applicable to works of improvement in the harbour, subject, however, to the present floating debt of £11,830. 11s. 3d.

The proposed expenditure on this head, if decided on by the Board, will on an average amount to £17,261. 19s. 7d. during this and the next four years, which would leave a deficiency at the end of that time of £81,846. 12s. 11d., together with the amount of interest from the present time on the portions of that sum now due, and the remainder when repaid. The sinking fund applicable to the paying off the present debenture debt of £95,200 amounts to £3,528. 1s. 11d., which is at present vested in 5½ per cent. stock.

Your committee are not apprised of any other funds which can be looked forward to; and the most eligible mode by which this sum could be procured, would be, in their opinion, by borrowing under the powers vested in the corporation, either under the special Act of Geo. III. cap. sec. which empowers money to be raised at any rate not exceeding legal interest, or under the general Act of Geo. III. cap. sec. which empowers the corporation (in its present circumstances as having a sufficient income applicable to paying interest) to raise money at 4 per cent., in which case Government became security to the holders for the interest.

The sum required this year will be about £30,000, and the whole sum with interest will be from £55,000 to £60,000.

And your committee now beg leave to submit the foregoing as their report.

Ballast Office, (Signed) NATHANIEL SMYTH, SIMON BOULEAU,
February 15, 1883. ARTHUR GUINNESS, WM. P. LUNELL.

Minutes, 22d February, 1883.

REPORT ON THE LEGAL POWERS OF THE CORPORATION TO RAISE MONEY ON LOAN.

By the Act 26 Geo. III. c. 19, being the Act under which the present Ballast Office Board was incorporated, and by the 68th section thereof, the corporation was empowered, in order to carry the purposes of the said Act into execution, to borrow any sum or sums of money they should think necessary upon the credit of the revenues to arise by that Act, at interest not exceeding legal interest, and to raise debentures in such form as the corporation should appoint by any by-law or by-laws to be entered into pursuant to the directions of said Act, which debentures should be firm upon said revenues, or so much thereof as should be therein specified.

By the 20 Geo. III. cap. 25, sec. 1, a general power was given to any corporation then in being, for the preservation or improvement of any harbour for which duties had been or should be granted, such duties not being less in annual amount than £4,000 (late currency), to raise upon loan debentures such sum or sums of money as such corporation should think proper for those purposes (preservation and improvement of harbours), at any rate of interest not exceeding 4 per cent. per annum; provided the interest of the money to be borrowed should not exceed half the funds arising to such corporation out of such duties.

By the Act 32 Geo. III. cap. 25, sec. 25 power, is given to the corporation to borrow money upon the credit of the taxes and revenues to arise by that Act, to carry the purposes of that Act into execution, and to issue debentures according to the provisions contained in the 26 Geo. III.

By the Act 51 Geo. III. cap. 65, sec. 18, to enable the corporation to carry into execution the Acts therein recited, (viz. 26, 32, 33, and 40 Geo. III.) power is given to them to borrow money

on the credit of all or any of the taxes and revenues in said Acts or this Act, with the consent of the Lord Lieutenant, at interest not exceeding £5 per cent. per annum, and to issue debentures for the same.

By the Act of the 52 Geo. III. cap. 53, sec. 2, power was given to the corporation to borrow any sum not exceeding £10,000, to build a bridge opposite *Mass Lane*, upon credit of grand jury presentments.

The foregoing are the only Acts which I find, under which the corporation is authorized to borrow money; and the purposes of the last-mentioned Act having been effectuated, the powers thereby given have of course ceased.

February 21, 1833.

(Signed) WILLIAM GODDARD, *Law Agent*.

** Minutes, 22d February, 1833.*

"The Board having been specially summoned for the final consideration of the Finance Committee Report, received on the last day of meeting, and to determine on such measures as might be deemed necessary thereupon, the following resolutions were moved and passed.

"Resolved.—That it is expedient and desirable to continue the works for improving the harbour now in progress, on the same scale of outlay as at present.

"Resolved.—That to enable the execution of the foregoing resolution, it will be necessary to borrow within the present and next four years a sum of about £50,000, and that the income of the corporation will be sufficient to secure that sum after the payment of the interest to which it is now liable, together with other unavoidable charges; and that, provided said sum can be borrowed at a rate of interest not exceeding 4 per cent. per annum, the corporation is empowered to do so under the 80 Geo. III. cap. 25.

"Resolved.—That a sum of £40,800 be forthwith borrowed at a rate not to exceed 4 per cent. interest per annum, for which sum debentures shall be issued pursuant to 30 Geo. III. cap. 25; and that a committee, to consist of Mr. Scoy, Mr. Guinness, Mr. Lunell, Mr. Wilson, Mr. Cusack, and Mr. Belleau, be appointed to report on the measures requisite to carry this resolution into effect, and that they be empowered to apply to the Bank of Ireland, or elsewhere, as they may deem advisable, for the purpose of obtaining the most advantageous terms for the corporation."

** Minutes, 1st March, 1833.*

"The committee appointed on the last day to advise measures relative to the sum of money to be raised on debentures reported that it will be necessary to direct a sufficient number of debentures to be printed, and it is submitted that they should be in a similar form to those last issued by the corporation, and for a sum of £100 each, to bear 4 per cent. interest, and to be numbered, commencing from the number next succeeding that of the last issued debenture, and sealed with the seal of the corporation. That it is recommended to issue such amount of these debentures as may seem proper for sale by Messrs. Gibbons and Williams, stockbrokers, and that they have instructions to sell same, provided they can obtain a premium of at least 10s. per cent.; and should this not be found practicable at the present time, and that the demands on the Board require to be provided for, then that the ballast-master shall dispose of same to the Bank of Ireland at any rate not under par; which having been read and considered,

"Resolved.—That 200 debentures be forthwith printed and numbered as recommended by the committee, and that the seal of the corporation be affixed to same, and that they be placed under the care of the ballast-master to await the order of the Board; and approving that the sum of £5,500 is now necessary to be provided.

"Ordered.—That the ballast-master shall direct the stockbrokers, Messrs. Gibbons and Williams, to dispose of £5,500 of the above 4 per cent. debentures on the Stock Exchange at a premium of not less than 10s. per cent.; and should same not be found practicable, the ballast-master is to offer same for deposit to the Bank of Ireland at the best rate he can obtain, not under par, and to place the proceeds to the credit of the corporation.

"March 8, 1833.—30 Debentures disposed of as above.

"March 15, 1833.—Ordered, That 70 debentures, in addition to those previously ordered, be offered to the Bank for sale at par, in case Messrs. Gibbons and Williams cannot dispose of them at once.

"March 22, 1833.—Ordered, That the ballast-master do dispose of £5,500 of 4 per cent. debentures now deposited in the safe, in the same mode as last, and that the key-keepers do deliver them to him, the proceeds to be placed to meet the demands reported by the ballast-master."

It appears upon the face of the accounts that at the time when the debentures were issued in 1833 (say 20th March 1833) the expenditure of the money to be borrowed had actually been anticipated. The corporation had in bank only 712*l.* 8*s.* 7*d.* in the West Quay Walls account, and 1,063*l.* 5*s.* 2*d.* in the Rights' account. In the part account

	£.	s.	d.
They were in debt			2,500 2 1
And they had, coming due, engagements all	£8,371	4	3
on the part account	4,961	18	4
	3,000	0	0
	16,233	2	7
	£18,836	4	8

By this course of dealing, the question as to the propriety of entering into the loan must have been nearly prejudged before the act was done.

Debentures to the amount of £20,000 were thus issued in 1833. This, as we were informed, was done partly for the purpose of purchasing a new steam engine and dredge barge, and partly to pay a debt contracted with the Bank of Ireland.

A practice grew up of having bills drawn by the secretary and accepted by the ballast-master, under the authority of the Board, generally at three months; on these bills advances were obtained from the Bank of Ireland, on which the Ballast Board paid 5 per cent. In one year there have been bills from £10,000 to £15,000 in amount raised. This system has been resorted to for many years.

Practice of Raising Money on Fisheries Bills.

The course of the bill-dealing was described as follows:

The secretary gets an order to draw a bill on the ballast-master, which the ballast-master accepts. The time of the bill's running has been regulated according to the wants of the Board, formerly at 2 months, but lately at 3 months. The bill is placed to the credit of the corporation in the bank-book, and the discount carried to their debit. If funds do not come in at the expiration of the bill sufficient to meet it, the Board orders a new bill to be drawn and discounted in the same manner. The rate of discounting bills was 4 per cent, but has lately been 5 per cent.

The extent to which this practice has been carried will appear from the following return:

BILLS PAYABLE.						£.	s.	d.
1820	No debt existed on this account.							
1821	Bills discounted during this year	.	.	.	.	18,000	0	0
	Bills paid	.	.	.	.	9,000	0	0
						9,000	0	0
1822	Bills discounted	.	.	.	.	80,000	0	0
						39,000	0	0
	Bills paid	.	.	.	.	33,000	0	0
						6,000	0	0
1823	Bills discounted	.	.	.	.	27,000	0	0
						33,900	0	0
	Bills paid	.	.	.	.	23,600	0	0
						10,300	0	0
1824	Bills discounted	.	.	.	.	Nil	0	0
						10,300	0	0
	Bills paid	.	.	.	.	10,300	0	0
						0	0	0
1825	Bills discounted	.	.	.	.	4,800	0	0
	Bills paid	.	.	.	.	2,500	0	0
						1,400	0	0
						1,292	6	2
1826	Bills discounted	.	.	.	.	1,000	0	0
						2,292	6	2
	Bills paid	.	.	.	.	2,292	6	2
						0	0	0
1827	Bills discounted	.	.	.	.	Nil	0	0
	Bills paid	.	.	.	.	Nil	0	0
1828	Bills discounted	.	.	.	.	1,000	0	0
	Bills paid	.	.	.	.	1,000	0	0
						0	0	0
1829	Bills discounted	.	.	.	.	Nil	0	0
	Bills paid	.	.	.	.	Nil	0	0
1830	Bills discounted	.	.	.	.	Nil	0	0
	Bills paid	.	.	.	.	Nil	0	0
1831	Bills discounted	.	.	.	.	6,000	0	0
	Bills paid	.	.	.	.	8,000	0	0
						3,000	0	0
1832	Bills discounted to July	.	.	.	.	14,000	0	0
						17,000	0	0
	Bills paid to May	.	.	.	.	6,000	0	0
						11,000	0	0
	Debt on this account at time of borrowing £8,000 from Mr. Lunell					12,000	0	0
1832	Bills discounted during remainder of this year	.	.	.	.	23,000	0	0
						17,000	0	0
	Bills paid during remainder of this year	.	.	.	.	6,000	0	0
						0	0	0
1833	Bills discounted	.	.	.	.	Nil	0	0
						6,000	0	0
	Bills paid	.	.	.	.	6,000	0	0
						0	0	0

Extracted from the books of this department.

Ballast Office, Dublin,
16th January, 1834.

J. HANES,
Clerk of Cheque and Bookkeeper.

Remarks.

This practice of raising money upon the ballast-master's bills appears, from entries we have already stated, to have prevailed from an early date; no legal authority seems ever to have existed for it; enactments were made from time to time permitting this corporation to raise

money in particular modes and under particular restrictions, which they do not seem at all times to have regarded. At first, instead of raising money directly on the debentures from a lender, they appear to have created a number of these documents to an amount treble that which they considered requisite to be raised, and then themselves to have mortgaged those (their own) obligations, which never had been in the hands of a holder, as securities for their officer's bills. More than 30 years afterwards they got back these debentures, and negotiated them to the public in the Stock market, as if they had been actually issued under the powers of the Act at the time of their date; and, still more, they did this after an Act of Parliament was passed, wholly altering the powers of borrowing formerly conferred on them, and giving to others a control over them, which, by this device, they evaded. After withdrawing from the bank these debentures on the strength of which they had originated this system of dealing, they continued to raise money on their fictitious bills alone, without any reference to the forms required. They proceeded in this course until the amount of their bill transactions became too heavy for their credit, and then they called in aid the funds of one department to sustain the other, in contravention of the positive directions of the legislature that they should be kept separate and distinct; and one of their own members was induced to go largely in advance to them. The debt thus accumulating, which they styled their "floating debt," having become no longer manageable on the same plan, they again resorted to the issue of debentures, but still without attending to the directions given them in the statute 51 Geo. III. c. 66.

It might have been expected that this departure from the limits which the precaution of the legislature had imposed on them would have been discovered and checked upon the examination of their accounts by the Commissioners for auditing the public accounts, to whom they have been annually submitted. But no such result took place; and indeed, had the system even been questioned, or the accounts been disallowed, no practical consequence would probably have followed, as the audited accounts of nearly every public board we have seen seem to demonstrate.

The 300 debentures issued in 1833 were not issued, in course, to individuals lending money on their security; but, "in consequence" (as stated to us) "of the difficulty of raising money upon them with sufficient expedition in the market," were handed to the Bank of Ireland, who gave credit for them in the bank account, at par, in two items, viz.

	£	s.	d.
The 1st, 30th March, 1833, cash for 150 Ballast-office debentures, of £100 each	15,000	0	0
The 2d, 1st April, 1833, cash for 50 debentures, of £100 each	5,000	0	0
	£20,000	0	0

The debt to Mr. Lunell contracted in 1832 was discharged out of this fund as follows:

	£	s.	d.
23d January, 1833, Principal repaid	4,000	0	0
Interest	155	9	8
23d March, 1833, Principal repaid	4,000	0	0
Interest	30	2	9

There were thus issued, at 4 per cent.—

	£	s.	d.
1833, 200 debentures at £100 British	20,000	0	0 (British currency.)
	21,666	13	4 (Irish.)
Annual charge	800	0	0 (British.)
	866	13	4 (Irish.)

Thus besides the former debt of £57,100, the issue of debentures, subsequently to the passing of the 51 Geo. III. c. 66, amounted to—

	£	s.	d.
1824	25,500	0	0
1825	12,600	0	0
1833	21,666	13	4

Total £59,766 13 4 Irish currency.

Thus nearly all the restrictions imposed upon the Board by the 51 Geo. III. c. 66, have been disregarded.

On none of these occasions was any application or communication made to the Lord Lieutenant, or to the Commissioners of the Treasury, nor their consent or approbation obtained or asked.

The amount borrowed subsequently to the Act had already, at the time of our inquiry, exceeded £50,000, and resolutions were entered into for raising further loans to a large amount.

No sum whatever had been applied in pursuance of the Act in the reduction of the debt to incurred. A fund indeed, called a Sinking Fund, but very different from that directed by the statute, had been made up; the scheme of it was as follows:—

We have above set forth the Report of a Committee, and resolution of the Board, dated 14th November, 1821, when it was determined to raise £20,000 by debentures, and to form a Sinking Fund of 2 per cent. per annum on the amount borrowed, by investing 1 per cent. each half-year in the public funds, and, so soon as a sum not less than £1,000 accumulated to apply it in paying off an equal sum of the debentures to be drawn by lot. But the intention of investing 2 per cent. annually in place of 1 per cent. has not been acted on.

What has actually been done towards constituting a Sinking Fund is this:—In 1823, an investment of £120 in 3½ per cent. Government Stock, was made for the year 1821—in

Ballast Office Sinking Fund.

MUNICIPAL
REGULATIONS.

1823, investments were made of £120 for 1822, and of £200 for 1823;—in 1824, there was an investment of £200 for that year;—in 1825 and 1826, there was not any investment;—in 1827, three sums of £255 (British), making £765, and in each subsequent year sums of £255 have been invested. The dividends on the Stock purchased have been, from time to time, added in making these investments, and hence an accumulation of the fund has accrued as shown in the following Table.

	BALLAST OFFICE SINKING FUND.			
	Cash Invested.			Stock Purchased.
	Principal Money.	Dividends received.	Total.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1824	120 0 0	..	120 0 0	130 2 10
1823	200 0 0	6 16 9½	206 16 9½	351 17 5
1824	200 0 0	8 8 8½	208 8 8½	216 15 2
1825	NIL.	24 9 0	24 9 0	24 3 0
1826	NIL.	NIL.	NIL.	NIL.
Irish	640 0 0	39 14 6	679 14 6	722 16 5
British.	509 15 5	36 13 5	627 8 10	607 4 8
1827	765 0 0	58 7 6	823 7 6	885 11 3
1828	255 0 0	57 5 4	312 5 4	338 3 0
1829	255 0 0	65 19 5	320 19 5	325 0 3
1830	255 0 0	89 5 1	344 5 1	336 13 0
1831	255 0 0	92 10 10	347 10 10	354 8 11
1832	255 0 0	106 2 7	361 2 7	356 19 3
1833	255 0 0	129 0 4	375 0 4	364 7 11
£	2,885 15 5	617 4 6	3,502 19 11	3,794 8 2

Departure from the
Directions of the
Act.

This mode of constituting and keeping the Sinking Fund differs in several essential particulars, affecting the public interests, from the mode prescribed by the Act of Parliament 51 Geo. III. c. 60, s. 13.

In the first place, the Ballast Board have thought proper to lay out in investments the sum of 1 per cent. on the sums borrowed only in respect of 255 debentures of £100 each, and have not invested any money in respect of the 136 debentures for £100 each which they afterwards issued.

Secondly, The investments which they did make were not made quarterly, but, at the least, annually, and for two years they neglected this duty nearly altogether. The accumulation of the Sinking Fund, such as it was, has by this means been materially retarded.

Thirdly, No step whatever has been taken in applying the Sinking Fund to the reduction of the debt, and this is not a merely formal neglect, for the Ballast-office debentures bear an interest of 4 per cent. whilst the Stocks bear an interest of 3½ per cent. only.

If all the provisions of the legislature had been carried into effect, the debts incurred from 1821 to 1834 would have been reduced by a sum of about £0,000, instead of having a fund of only £3,794. 8s. 3d. Stock applicable to their reduction.

The further debt of £20,000 incurred in 1833, also required the application of the same principle for its extinction.

The entire Ballast-office debt may now be summed up as follows:—

	Principal Debt.		Annual Charge.	
	Irish Currency.	British Currency.	Irish Currency.	British Currency.
	£.	£.	£.	£. s. d.
Debt of 1799-01-02	57,100	..	2,284	2,108 6 2
" 1824, New Debentures	25,500	..	1,020	1,033 15 11
" ——— Old ditto	18,600	..	594	465 4 7
" 1833	..	20,000	..	800 0 0
Total annual charge £1,407 7 6				

Tables of Receipts
and Disbursements.

The following Tables show the Receipts and Disbursements of this Corporation for a period of 20 years, under the three general heads of account in which their books are kept.

RESEARCH ON IMPROVING THE QUALITY OF CARE

Case ID	Case Information										Financial Summary										Operational Details										Compliance & Audit									
	General Info					Identification					Revenue					Expenses					Inventory					Production					Quality Control					Safety				
	Case No.	Client Name	Product Line	Region	Country	Item ID	SKU	Batch No.	Lot No.	Unit Price	Quantity	Revenue	Cost	Profit	Margin %	Material Cost	Labor Cost	Overhead	Depreciation	Interest	Stock Level	Order Qty	Ship Date	Lead Time	Production Qty	Defect Rate	Inspection Pass	Rejection Rate	Compliance Score	Audit Status	Next Audit	Incident Count	Severity	Resolution Time	Training Hours	Incident Count	Severity	Resolution Time	Training Hours	
Case 001	001-001	ABC Corp	Electronics	North America	USA	001-001-001	SKU-001	2023-001	001-001	100.00	1000	100000.00	60000.00	40000.00	40.00%	30000.00	15000.00	5000.00	1000.00	500.00	10000	5000	2023-12-31	15 Days	10000	0.5%	98%	2%	95%	Pass	2024-01-15	0	Low	24 Hours	10	0	Low	24 Hours	10	
	001-002	DEF Ltd	Software	Europe	UK	001-001-002	SKU-002	2023-002	001-002	150.00	500	75000.00	45000.00	30000.00	40.00%	20000.00	10000.00	3000.00	800.00	400.00	5000	2500	2024-01-15	10 Days	5000	0.2%	99%	1%	96%	Pass	2024-02-01	0	Low	48 Hours	5	0	Low	48 Hours	5	
	001-003	GHI Inc	Services	Asia	Japan	001-001-003	SKU-003	2023-003	001-003	200.00	200	40000.00	25000.00	15000.00	37.50%	15000.00	7500.00	2000.00	500.00	250.00	1000	500	2024-02-01	20 Days	1000	0.1%	99%	0.5%	97%	Pass	2024-02-15	0	Low	72 Hours	3	0	Low	72 Hours	3	
	001-004	JKL Corp	Hardware	South America	Brazil	001-001-004	SKU-004	2023-004	001-004	80.00	1500	120000.00	70000.00	50000.00	41.67%	35000.00	18000.00	6000.00	1200.00	600.00	12000	6000	2024-02-15	18 Days	12000	0.3%	97%	1.5%	94%	Pass	2024-03-01	0	Low	36 Hours	8	0	Low	36 Hours	8	
	001-005	MNO Ltd	Cloud Services	Africa	South Africa	001-001-005	SKU-005	2023-005	001-005	120.00	800	96000.00	55000.00	41000.00	42.71%	25000.00	12000.00	3500.00	900.00	450.00	6000	3000	2024-03-01	12 Days	6000	0.4%	98%	0.8%	95%	Pass	2024-03-15	0	Low	24 Hours	6	0	Low	24 Hours	6	
	001-006	PQR Inc	Telecom	Oceania	Australia	001-001-006	SKU-006	2023-006	001-006	90.00	1200	108000.00	65000.00	43000.00	39.81%	30000.00	15000.00	5500.00	1100.00	550.00	11000	5500	2024-03-15	16 Days	11000	0.2%	99%	1.2%	96%	Pass	2024-04-01	0	Low	30 Hours	7	0	Low	30 Hours	7	
	001-007	STU Corp	AI Solutions	Europe	Germany	001-001-007	SKU-007	2023-007	001-007	180.00	300	54000.00	30000.00	24000.00	44.44%	18000.00	9000.00	2500.00	600.00	300.00	2000	1000	2024-04-01	25 Days	2000	0.1%	99%	0.2%	98%	Pass	2024-04-15	0	Low	48 Hours	4	0	Low	48 Hours	4	
	001-008	VWX Ltd	IoT Devices	Asia	India	001-001-008	SKU-008	2023-008	001-008	60.00	2000	120000.00	75000.00	45000.00	37.50%	35000.00	18000.00	6000.00	1300.00	650.00	13000	6500	2024-04-15	19 Days	13000	0.3%	97%	1.8%	94%	Pass	2024-05-01	0	Low	30 Hours	7	0	Low	30 Hours	7	
Case 002	002-001	XYZ Corp	Automotive	North America	USA	002-001-001	SKU-009	2023-009	002-001	200.00	500	100000.00	60000.00	40000.00	40.00%	30000.00	15000.00	5000.00	1000.00	500.00	10000	5000	2023-12-31	15 Days	10000	0.5%	98%	2%	95%	Pass	2024-01-15	0	Low	24 Hours	10	0	Low	24 Hours	10	
	002-002	ABC Ltd	Software	Europe	UK	002-001-002	SKU-010	2023-010	002-002	150.00	500	75000.00	45000.00	30000.00	40.00%	20000.00	10000.00	3000.00	800.00	400.00	5000	2500	2024-01-15	10 Days	5000	0.2%	99%	1%	96%	Pass	2024-02-01	0	Low	48 Hours	5	0	Low	48 Hours	5	
	002-003	DEF Inc	Services	Asia	Japan	002-001-003	SKU-011	2023-011	002-003	200.00	200	40000.00	25000.00	15000.00	37.50%	15000.00	7500.00	2000.00	500.00	250.00	1000	500	2024-02-01	20 Days	1000	0.1%	99%	0.5%	97%	Pass	2024-02-15	0	Low	72 Hours	3	0	Low	72 Hours	3	
	002-004	GHI Corp	Hardware	South America	Brazil	002-001-004	SKU-012	2023-012	002-004	80.00	1500	120000.00	70000.00	50000.00	41.67%	35000.00	18000.00	6000.00	1200.00	600.00	12000	6000	2024-02-15	18 Days	12000	0.3%	97%	1.5%	94%	Pass	2024-03-01	0	Low	36 Hours	8	0	Low	36 Hours	8	
	002-005	JKL Ltd	Cloud Services	Africa	South Africa	002-001-005	SKU-013	2023-013	002-005	120.00	800	96000.00	55000.00	41000.00	42.71%	25000.00	12000.00	3500.00	900.00	450.00	6000	3000	2024-03-01	12 Days	6000	0.4%	98%	0.8%	95%	Pass	2024-03-15	0	Low	24 Hours	6	0	Low	24 Hours	6	
	002-006	MNO Inc	Telecom	Oceania	Australia	002-001-006	SKU-014	2023-014	002-006	90.00	1200	108000.00	65000.00	43000.00	39.81%	30000.00	15000.00	5500.00	1100.00	550.00	11000	5500	2024-03-15	16 Days	11000	0.2%	99%	1.2%	96%	Pass	2024-04-01	0	Low	30 Hours	7	0	Low	30 Hours	7	
	002-007	PQR Corp	AI Solutions	Europe	Germany	002-001-007	SKU-015	2023-015	002-007	180.00	300	54000.00	30000.00	24000.00	44.44%	18000.00	9000.00	2500.00	600.00	300.00	2000	1000	2024-04-01	25 Days	2000	0.1%	99%	0.2%	98%	Pass	2024-04-15	0	Low	48 Hours	4	0	Low	48 Hours	4	
	002-008	STU Ltd	IoT Devices	Asia	India	002-001-008	SKU-016	2023-016	002-008	60.00	2000	120000.00	75000.00	45000.00	37.50%	35000.00	18000.00	6000.00	1300.00	650.00	13000	6500	2024-04-15	19 Days	13000	0.3%	97%	1.8%	94%	Pass	2024-05-01	0	Low	30 Hours	7	0	Low	30 Hours	7	
Case 003	003-001	UVW Corp	Automotive	North America	USA	003-001-001	SKU-017	2023-017	003-001	200.00	500	100000.00	60000.00	40000.00	40.00%	30000.00	15000.00	5000.00	1000.00	500.00	10000	5000	2023-12-31	15 Days	10000	0.5%	98%	2%	95%	Pass	2024-01-15	0	Low	24 Hours	10	0	Low	24 Hours	10	
	003-002	XYZ Ltd	Software	Europe	UK	003-001-002	SKU-018	2023-018	003-002	150.00	500	75000.00	45000.00	30000.00	40.00%	20000.00	10000.00	3000.00	800.00	400.00	5000	2500	2024-01-15	10 Days	5000	0.2%	99%	1%	96%	Pass	2024-02-01	0	Low	48 Hours	5	0	Low	48 Hours	5	
	003-003	ABC Inc	Services	Asia	Japan	003-001-003	SKU-019	2023-019	003-003	200.00	200	40000.00	25000.00	15000.00	37.50%	15000.00	7500.00	2000.00	500.00	250.00	1000	500	2024-02-01	20 Days	1000	0.1%	99%	0.5%	97%	Pass	2024-02-15	0	Low	72 Hours	3	0	Low	72 Hours	3	
	003-004	DEF Corp	Hardware	South America	Brazil	003-001-004	SKU-020	2023-020	003-004	80.00	1500	120000.00	70000.00	50000.00	41.67%	35000.00	18000.00	6000.00	1200.00	600.00	12000	6000	2024-02-15	18 Days	12000	0.3%	97%	1.5%	94%	Pass	2024-03-01	0	Low	36 Hours	8	0	Low	36 Hours	8	
	003-005	GHI Ltd	Cloud Services	Africa	South Africa	003-001-005	SKU-021	2023-021	003-005	120.00	800	96000.00	55000.00	41000.00	42.71%	25000.00	12000.00	3500.00	900.00	450.00	6000	3000	2024-03-01	12 Days	6000	0.4%	98%	0.8%	95%	Pass	2024-03-15	0	Low	24 Hours	6	0	Low	24 Hours	6	
	003-006	JKL Inc	Telecom	Oceania	Australia	003-001-006	SKU-022	2023-022	003-006	90.00	1200	108000.00	65000.00	43000.00	39.81%	30000.00	15000.00	5500.00	1100.00	550.00	11000	5500	2024-03-15	16 Days	11000	0.2%	99%	1.2%	96%	Pass	2024-04-01	0	Low	30 Hours	7	0	Low	30 Hours	7	
	003-007	MNO Corp	AI Solutions	Europe	Germany	003-001-007	SKU-023	2023-023	003-007	180.00	300	54000.00	30000.00	24000.00	44.44%	18000.00	9000.00	2500.00	600.00	300.00	2000	1000	2024-04-01	25 Days	2000	0.1%	99%	0.2%	98%	Pass	2024-04-15	0	Low	48 Hours	4	0	Low	48 Hours	4	
	003-008	PQR Ltd	IoT Devices	Asia	India	003-001-008	SKU-024	2023-024	003-008	60.00	2000	120000.00	75000.00	45000.00	37.50%	35000.00	18000.00	6000.00	1300.00	650.00	13000	6500	2024-04-15	19 Days	13000	0.3%	97%	1.8%	94%	Pass	2024-05-01	0	Low	30 Hours	7	0	Low	30 Hours	7	

[illegible]



RECEIPTS FOR TWENTY YEARS, ended 31st January 1883.

EXPENDITURE FOR TWENTY YEARS, ended 31st January 1883.

RECEIPTS FOR TWENTY YEARS, ended 31st January 1883.

EXPENDITURE FOR TWENTY YEARS, ended 31st January 1883.

Year ended.	Foot Tax.	Area Liffey Cuts.	Bridges.	Wharves and Docks.	Canal Boatage.	Total.	Building and Repairs to Quay Walls.	Repaired Bridges.	Wharves.	Stable Bridges.	Totals.
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
24th January - 1884	890 14 8	..	4,123 8 10	..	..	4,913 2 8	744 5 10	254 10 1	..	Queen's Bridge 8 8	1,164 3 11
1815	810 3 6	7,388 18 9	4,091 6 0	..	..	12,300 2 3	6,553 17 6	174 12 11	..	Old Bridge 10 3 6	7,042 12 11
1816	681 5 2	..	3,718 2 6	..	..	4,399 6 8	710 15 7	129 19 3	11 8 6	Old Bridge 12 8 4	945 4 6
1817	1,720 1 6	..	3,000 5 9	4,348 5 8	..	8,068 11 9	1,008 3 3	25,423 6 10	479 18 10	Queen's Bridge 9 7 8	58,888 3 11
1818	848 2 11	1,800 13 1	54 4 6	5,958 16 6	..	8,655 8 0	1,803 10 6	2 14 2	683 15 10	Queen's Bridge 10 17 1	5,988 14 2
1819	508 12 2	2,883 16 5	..	8,706 12 7	..	9,349 5 9	1,688 18 11	..	25,228 14 10	Queen's Bridge 31 19 7	29,556 13 11
1820	550 18 6	2,901 4 11	..	5,956 13 6	..	9,408 19 11	6,686 10 11	..	564 9 8	Queen's Bridge 10 17 1	7,715 7 0
1821	558 7 10	1,853 18 11	..	5,412 5 2	1,187 18 1	9,313 19 3	1,045 17 6	..	1,372 13 7	Queen's Bridge 10 17 1	9,219 11 1
1822	3,175 1 0	..	..	893 14 5	..	3,968 5 5	307 3 9	..	331 14 4	Queen's Bridge 10 17 1	643 12 2
1823	689 11 6	..	..	19 18 3	..	689 9 7	407 11 7	..	49 2 8	Queen's Bridge 10 17 1	537 14 5
1824	829 12 1	..	..	..	..	829 12 1	505 9 7	..	45 15 6	Queen's Bridge 10 17 1	3,236 11 2
1825	1,119 7 4	..	..	..	..	1,119 7 4	545 22 11	..	155 1 5	Queen's Bridge 10 17 1	1,872 16 9
1826	859 18 8	..	..	..	..	859 18 8	533 16 6	..	..	Queen's Bridge 10 17 1	877 14 11
Late Irish Currency	12,611 6 6	16,707 6 1	12,787 6 10	29,833 12 9	1,187 18 1	72,737 19 3	51,021 5 4	27,154 4 1	39,992 2 3	4,508 12 7	99,389 1 1
In British Currency	11,687 7 6	15,539 15 5	12,726 15 6	28,515 12 4	1,028 13 9	67,142 4 4	52,702 11 4	25,037 16 6	27,034 4 11	4,105 7 0	79,659 17 9
5th January - 1827	818 9 6	..	..	4 4	..	818 9 6	613 1 6	..	..	..	812 1 6
1828	792 12 0	..	..	..	..	792 12 0	530 17 8	..	..	..	630 17 8
1829	853 4 1	..	..	..	..	853 4 1	511 3 1	..	..	..	511 3 1
1830	841 6 3	..	..	..	..	841 6 3	428 9 4	..	..	..	428 9 4
1831	819 10 7	..	..	..	..	819 10 7	508 17 4	..	..	..	508 17 4
1832	774 16 0	..	..	..	..	774 16 0	614 13 7	..	..	..	614 13 7
1833	774 12 1	..	..	..	..	774 12 1	1,897 6 6	..	..	..	1,897 6 6
1834	38,667 9 6	51,661 16 6	12,726 15 6	28,515 12 4	1,028 13 9	75,725 8 4	57,829 8 4	25,837 14 6	27,064 4 11	4,105 7 0	84,438 8 9

LIGHT DUTIES.									
RECEIPTS FOR TWENTY YEARS, ENDED 31st JANUARY 1833.									
Year ended.	Light Duties.						General Receipts.		Total.
	British.			Irish.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
30th January, 1814	8,128	3	9	33,946	16	9	478	19	3
" 1815	4,318	16	0	59,009	10	11	234	11	11
" 1816	9,191	7	6	58,679	11	2	41	7	2
" 1817	19,896	19	10	34,563	7	4	90	3	9
" 1818	8,388	5	0	35,148	15	10	43	9	9
" 1819	11,161	17	8	34,391	9	1	144	4	7
" 1820	12,283	17	3	29,327	5	9	287	6	4
" 1821	12,691	1	2	33,131	12	16	392	15	8
" 1822	10,997	19	1	23,362	3	8	149	16	0
" 1823	11,439	4	7	22,179	10	5	99	7	10
" 1824	12,538	12	0	16,961	1	7	45	4	1
" 1825	14,697	19	3	13,509	11	0	161	8	8
" 1826	14,313	3	10	16,328	3	6	155	15	1
Late Irish Currency	141,568	6	0	299,142	19	2	2,335	8	1
British Currency .	139,678	0	0	274,121	19	2	2,196	15	2
30th January, 1827	27,561	7	7	8,788	1	6	48	19	11
" 1828	23,718	15	2	9,474	0	9	182	2	1
" 1829	24,326	13	3	16,332	4	4	75	7	4
" 1830	26,191	1	2	15,249	2	9	290	17	10
" 1831	28,756	7	6	9,599	13	6	253	2	11
" 1832	31,369	15	6	11,666	12	2	178	13	4
" 1833	38,932	12	10	19,399	9	6	306	19	3
	321,371	1	8	347,625	3	8	4,592	11	0
									672,199

The proceedings of the Ballast Board are evidently viewed with considerable jealousy by a large proportion of those whose interests are affected by the exercise of the authorities confided to them as a corporation. This result seems, in part, attributable to the constitution of the body, which, being almost exclusively self-elective, is not subjected to any direct control either of the citizens or of the persons interested in the trade and shipping of the port; in part, also, it seems attributable to the course of conducting their works and dealing with their funds, in which they have persevered for a long series of years; a course, in some respects, certainly not in conformity with the code of laws by which they ought to have been governed, and, in other respects, of at least questionable and problematical expediency.

Some complain that whilst the members, individually, are of the highest respectability, their duties are such as most of those who compose the Board are not competent to discharge. Some degree of nautical skill or information, it is contended, is requisite to the proper discharge of the functions committed to them with reference to Lighthouses, the placing of buoys and beacons, the establishment of floating lights, and the pilotage of the port; and it is said it would be desirable that they should themselves inspect, and be qualified, on inspection, to judge of the propriety of the works, and not be altogether dependent upon the reports or opinions of their officer.

Again, the whole business and execution both of their works in the harbour and of the light-houses round the coasts of Ireland are confided by the Board to the management of a single officer, and it seems scarcely possible that the whole can be properly executed, or properly or economically managed.

The ordering of stores and all kinds of articles for the use of these extensive works appears to be confided exclusively to the same officer. There are no contracts, no advertisements for proposals, no public competition, nor any private competition other than what the inspector may afford in his individual endeavour to get the goods at as low a price as he can. When the dealer calls for payment there is no investigation; the inspector certifies that the goods have been supplied, and that the prices are correct; and upon his certificate the bills are ordered to be paid.

The not attending to applications requesting that the supplies should be opened to public competition, the possibility of loss from the want of such competition, and the peculiar circumstances under which articles had been supplied by members of the Board, and by others supposed to be favoured by them, had, we found, caused a suspicion to attach as to the motives of even those respectable individuals of whom the body was composed.

Instances of this imputed favouritism were alleged and brought forward on the one hand, and repelled on the other, and explanations were given to show that those who made the accusations were under misconceptions in some of their allegations; but we do not think it likely that the public generally can be satisfied while the course of dealing disclosed to us is persevered in.

We particularly mention an instance, not as one of those in which any imputation was cast, but as one which, from the magnitude of the sums of money involved, and from its relating to an article (oil), in the supply of which to another body (the Paving Board) the grossest mismanagement was disclosed upon a former investigation, exemplifies the great importance of the question to the public interests.

A single house, in a single year, was paid the following sums, under the various heads of account, for oil supplied to this corporation:—

1832.		Messrs. RATHBONE.	
Ballast-office House.		Port Account.	
		£	s. d.
12 gallons oil, 24th December		4	1 0
Oil, 10th February		4	1 0
" 12th March		2	0 6
" 30th April		1	16 6
" 27th September		3	13 0
" 5th January		1	16 6
		17	8 6
Dredging-barge:			
Oil, 29th December		£3	1 3
" 11th February		10	2 2
" 19th March		3	0 10
" 25th April		3	0 10
" 11th March		3	0 10
" 24th September		6	1 8
" 3d December		12	3 0
" 17th December		3	0 10
		45	11 5
Pilot Station, Poolbeg:			
Oil		£0	13 6
"		0	13 6
"		0	12 2
"		0	12 2
"		1	4 4
"		0	12 2
		4	7 10
Carried forward		67	7 9
		2 P	

MUNICIPAL
REGULATIONS.

Lighthouse Account:	Brought forward	£	s.	d.
Ardglass	£46 9 9	67	7	9
Arranmore	123 7 10			
Arran Island	157 11 2			
Balbriggan	42 17 1			
Carlingford	258 13 11			
Carlingford Lough	76 5 11			
Cape Clear	159 1 7			
Clare Island	230 14 3			
Charlesfort	47 14 1			
Cork	77 16 4			
Capeland	245 6 3			
Dunmore	39 16 3			
Duncannon	50 13 9			
Eagle Island	24 6 0			
North Bayly	186 13 2			
North Pier	109 1 11			
Hook	170 16 10			
Inningfort	60 15 8			
Innistrabul	226 15 2			
Kinsale	231 12 6			
Kilkeadram	131 18 2			
Killybegs	183 12 4			
Loughswilly	110 0 2			
Loophead	137 13 9			
Maiders	488 16 0			
Mutton	129 17 4			
North Wall	17 3 11			
"	13 7 4			
"	16 8 2			
"	16 14 3			
		3,871	0	10
Poolbeg	£33 7 7			
"	30 19 10			
"	124 6 1			
		188	13	6
South Rock	91 10 1			
Skelleys	309 17 8			
Slyne Head	37 19 9			
Tusker	214 5 9			
Thing	152 17 11			
"	152 11 10			
Wicklow	339 19 11			
" Relief"	£18 4 2			
"	24 12 1			
"	38 5 10			
"	39 16 3			
"	36 3 3			
" Star"	£20 13 0			
"	41 0 7			
		157	1	7
" Seagulf"	£24 5 4			
"	31 12 0			
		61	13	7
" Brilliant"				
		55	17	4
		121	10	8
		£4,523	5	3

This house, exclusively, has been supplying oil to the Ballast Board for upwards of seven years.

The following was the statement made to us on the subject of the supply of this article by the inspector of works:—"The supply of oil has latterly been got from Henry Rathbourne, Essex-street, for the last four or five years. The practice is to send to the agent in London and Liverpool once a-year, to get the prices from three or four of the most respectable houses in the trade, and then to get one from him. We do not get any from other houses in Dublin; some years ago we did. There is no other house in Dublin, extensively engaged in it, who could give the supply. The annual supply is upwards of 70 tons. It is all got in Dublin, and sent to the lighthouses. I do not know that the London prices are communicated to Mr. Rathbourne. I have often got supplies from London, but not for the last five years. I have never seen the London prices; I cannot tell whether there is a discount on the article. The article supplied by Rathbourne is generally very good; it is very seldom complained of. The oil is supplied under the name of the best sperm oil. It is entered in my books as received on board the ship. The consumption of the lights is 'checked' by so many burning at the same time, under the care of different persons. The 'check' is, first, the delivery of the cask

on board the ships; and, next, the light-keeper measuring it, to see that he has got the supply sent. Mr. Rothbourne's account comes to me, and I ascertain if the number of casks corresponds with the number supplied. I have nothing to do with the price. Before the lights became so numerous we got supplies from other persons in Dublin; we never got supplies at any of the out-ports in the neighbourhood of the lights. I do not think we could get supplies at them. I have not heard that the price of oil got here is so much as 1s. 6d. a gallon higher than the same article can be got for in London; I think it impossible. The price this year is 5s. per gallon. The supply is furnished in summer, and the account is sent as soon after."

The following instance also deserves notice:

A merchant many years engaged in the importing of flag stones from England deposed to us that quantities of the materials imported by him had, from time to time, been sold at his trade-price to a person who afterwards supplied them to the Ballast Board; and he stated that, had he been applied to by the Board, he could have supplied them with the very best materials at those prices; but he never had been so applied to, nor had he ever seen an advertisement calling for proposals for such supplies. In not getting such materials directly from the importer a loss must, of course, be sustained.

In the execution of the Great North Wall a large portion of the stones used in the work were brought from quarries which the corporation were possessed of at Bulloch and Sandy Cove, at the opposite side of the bay. They paid for these 2s. per ton for delivering them on board the craft which was to carry them to the work; they paid 1s. 6d. per ton for the freight of them to hired boats, or to boatmen on board the corporation boats, for carriage to the works; and, besides, they paid 3d. per ton upon the stone, brought to the works by boats, for discharging.

Thus it would appear that the corporation paid 3s. 9d. per ton for the stone supplied from their own quarries; at the same time the price for stone supplied from the quarries of others, at Howth and Raheny, was fixed not to exceed 2s. 9d. per ton, and this was made subject to a drawback of 2d. per ton for improving the roads in the neighbourhood.

An individual (Mr. Gilbert), who entered into a contract to supply stone at 2s. 9d. per ton, stated that this deduction of 2d. per ton amounted to a sum of £427 against him in six months. The persons from whom this deduction was enforced were required to sign receipts for the full amounts of their respective accounts. The ground of this proceeding was to provide a fund for the repair and improvement of the roads; but it was principally applied in the formation of a road of the length of a mile and a half, which appears not to have been a public road, and was made along the strand. There was another road, which, though longer, was considered by some easier to horses drawing stones to the works; but the inspector of works interfered to prevent the parties from using any road but the line he prepared for them, and they considered themselves under the necessity of submitting, as he had the power of preventing their further supplying of stones to the work. An influential member of the Board was stated to possess a property in the neighbourhood which was benefited by the making of this road. No complaint of this deduction was made to the Board at the time; the quarry-man before referred to stated that he took his quarry at the rent of £150 a-year, and that he expended from £60 to £70 in implements, &c. When he objected to the deduction the ballast-master informed him that he might discontinue if he pleased, but that he would be discontinued if he did not submit to the deduction. He afterwards memorialized the Board for repayment, but they answered that they did not consider themselves bound to pay him, although some of the *ex officio* members of the Board expressed their dissatisfaction at the mode in which the question was disposed of by those who appeared to them to govern its proceedings.

There was not any written order of the Board, authorizing the deduction, sent to the ballast-master, but he stated it was made "with the cognizance of the Board." The payment of the 2d. per ton does not appear in any of the books of the Ballast-office, nor the application of it. The officer states that he kept a private account of it, and handed it over to gentlemen of the neighbourhood as trustees of the road, considering it as a "subscription," by the persons who supplied the stone, for the repairs of the road for their own accommodation.

The non-execution of the works conducted by the Ballast Board, by previous contract, has been the subject of much observation. It is insisted that no new work of magnitude ought to be undertaken in a harbour of this kind—no experiment tried—without a rigid investigation, open to the public, so that the plans of operation might be fully canvassed, and all the different interests concerned in the event or propriety of such a speculation should have a full opportunity of understanding and canvassing it.

The objection made to executing the works by previous contract is, that it is difficult to get them done so permanently by contract as they ought to be; and that the saving made by the contract would be more than lost in the quality of the work.

In the lighthouse department, part of the buildings at Sligo, and the lighthouse at Tarbert, two towers on the Shannon, and five towers near Waterford, have been built by contracts.

In the buildings carried on by the Board in this department a foreman, at 7s. a-day, and a clerk of the works, at 5s. 6d. a-day, are appointed, who certify the accounts, which, when examined by the inspector, are certified by him to the Board. He makes no investigation of the accounts, except as to the prices. They are furnished usually once a fortnight; but, in remote situations, sometimes not for six weeks or two months.

It is the duty of the inspector to visit the works during their progress. The period of these visits is left to himself; he goes, he says, as often as possible.

The upper parts of the works, and the most important, are generally prepared in Dublin; the expenses of the freight of the stone are considerable, but it is alleged to be less than might arise from the opening a quarry where there was none before.

In the harbour department the only works undertaken by previous contract have been the building of Richmond Bridge and Whitewash Bridge, and the quay wall at Merchants' Quay. The inspector has given the following account of his mode of proceeding:—

MUNICIPAL
REGULATIONS.

"When a work is undertaken under my inspection alone, and not by contract, the Board generally ask me for an estimate of the probable amount, which I give. The estimate contains no specification of the work. These estimates are not filed or kept in the office. The reason is, the Board have confidence that everything will be done in the cheapest and best manner, keeping in view the goodness and durability of the work, and that, if a saving can be made, it will be made. They keep the contracts and specifications of the contractors. There could be now no means of ascertaining on what estimate the work was undertaken, except from my recollection; no such evidence could be had if I died; I have no books containing any entries of those estimates. I do not give the estimate in detail, but may give in a gross sum. I generally do this in person, in the Board-room.

"The new graving slip was undertaken about four years ago; I think the first estimate was about £12,000. I did not give any second estimate. I do not think I gave that estimate in writing. I framed the estimate from the plan selected. The plan did not contain a specification, nor was any annexed to it. I did not frame a specification myself in forming my estimate. I am so much accustomed to building sea-walls, that I had the matter sufficiently in my view to enable me to form an estimate. The Board repeatedly inspected the premises, and undertook the matter on a very mature deliberation. They did not examine into the details of the estimate, having confidence in me, and in the verbal statements made by me. The statement was, in the first instance, of the expense of the whole, including Mr. Morton's charge. That estimate contained no detail, nor did it contain or refer to any specification. No specification was made, as the work was not to be done by contract. The estimate included the deepening of the river in front of the slip. The estimate did not specify how much would be the cost of deepening the river, and how much of the slip. It was a rough estimate of the gross sum without any details. The Board did not complain of the cost of the patent slip exceeding the estimate. It did exceed the estimate. They did not complain, as they were well aware every exertion was made to keep down the expense. There was no complaint at all about it. Some of the Board almost constantly visited the graving slip while in progress.

"I rebuilt the east point of the North Wall for less than the sum estimated. That was a verbal estimate.

"As to lighthouses, I sometimes give a verbal statement, sometimes by letter, as to the probable expense.

"The Board has never adopted an estimate from any other person in opposition to me.

"They generally require to know the time a work will take in the execution. I do not give any security for my general duties, or for any particular work, not being, directly or indirectly, concerned as a contractor, and not having anything to do with the receipt or payment of the moneys.

"All that I state in an estimate is, that the Board employing their own people, and getting their own materials, the work will probably cost a certain sum.

"The plans of the Great North Wall comprised estimates of the work, but no individual contract for the entire. There was not any contract for supplying stones to that work. I remember Mr. Gilbert supplying stones. I think the price was 2s. 9d. per ton. It was open to any person to send stone, and no persons were bound to send more than they pleased themselves. I have heard Mr. Gilbert complain of stoppages being made from him. I never heard of any one else but Mr. Becker complaining. I do not recollect Mr. Gilbert speaking to me. When the carts first commenced bringing stones to the wall, they had, after a little time, torn up all the road in the neighbourhood. A deputation of the inhabitants came to the office to complain, and, in consequence, I got directions to call the persons supplying stones together. I did so, and told them, by direction of the Board, it was necessary they should contribute towards the repairs of the road, for their own convenience and advantage; 1d. per ton was named by the Board; they agreed to pay the penny; it was afterwards found insufficient, and the complaints of the gentlemen in the neighbourhood still continued, and, in consequence, I was desired to call them together again, and state this to them, that it would require 2d. per ton; they agreed to it. Mr. Gilbert was not at this time a person supplying stones; but, soon after the 2d. per ton was agreed to, he furnished stones.

"The rebuilding of the quay wall continued for several years. I made no estimate, when the rebuilding began, of the gross sum which the whole would cost, nor any estimate of any particular part. The whole was thrown down, and reconstructed, extending five miles and a half. There were orders made by the Board, from time to time, for rebuilding it. These orders were, not for laying out any specific sum of money, but for doing a certain quantity of work. The Board determined the quantity they would undertake in any one year by a reference to the quantity, and the cost of it, done in the year preceding, and to their funds. They generally asked me how much a certain number of feet would cost. The work consisted of the constructing of new quays in front of the site of old ones; raising and leveling the roads; and backing behind the new wall, from Barnack-street to the North Wall at one side, and from Barrack-street to Ringend on the other. A small part of it, previously to my time, was done by contract; I began in 1800.

"In my time no part was done by contract except Merchants' Quay. The only part that has failed, is that which was done by contract. This was a part near where the City of Bristol steam-packet stores now are. Some members of the Board inspected the work, while in progress, very often. They did not employ the aid or advice of any person in the business of an architect or builder, except myself, on the north quay wall. They confided the entire management of it to me; but there was a constant attention to it by some members of the Ballast Board.

"The expenditure of the quay wall was managed thus:—every week a return of the workmen employed went forward, certified by me as inspector of works. It was delivered by me, or by a clerk in my employment, to the ballast-master, to put it in train to go before the

Board. If it was correct he would send it forward; if incorrect, he would send it back. His right of inspecting extended only to seeing that it was drawn up in proper form, and the sums properly totted.

"The form of the return is a printed one. It has sometimes, not often,—perhaps not more than three or four times in a year,—happened that such a return has been sent back. This has arisen from an occasional mistake in calculation. It is generally correct as to form.

"The ballast-master hands the return to his clerk, who makes an entry of it in his books; and the clerk makes up a docket of the several accounts, and returns it to the ballast-master, who sends it forward to the Board at their next meeting. The accounts and returns are annexed to the docket; they go with it to the Board.

"The Board then go through the accounts and returns with the docket, and compare them together. I have occasionally seen one of the members with the accounts in his hand, and the other checking them off in the docket, according as they are compared. This examination consists in ascertaining whether the docket contains a true statement of the accounts and returns. I believe they further investigate the prices of the accounts of goods furnished.

"My returns, with reference to the north quay walls, were principally for workmen, labourers, and mechanics. With respect to materials, the persons who furnished them, (brick, stones, lime, &c.) sent in their accounts. They furnished their accounts to me, or to the clerk of the ballast-master in the office in my absence. If the accounts are furnished to the ballast-master's clerk in my absence, I examine them when I come to the office. I compare the account with my order for the goods, and the receipt of the person to whom they are delivered. I also compare them with the foreman's book; I mean, with the book of the foreman who is concerned in the particular work. The party leaves the order and the receipt, pinned or folded together, with the account, at the Ballast-office. I take the account with the order and receipt to where the foreman's book is, and compare them with his entry. There are no stated periods for examining these accounts with the foreman's book. These accounts have been frequently erroneous. They have sometimes contained overcharges,—rather of the quantities than anything else. When I have examined, I certify then that they are correct. I write the certificate at the foot of the account. The certificate attests the amount of the goods furnished, and the propriety of the charges as to the price. I always personally examine the account with the foreman. His book contains nothing but the fact of the receipt.

"As to the charges, I have on my recollection the agreement made; they are not so many as that I cannot recollect them. There is not any entry made by me in any book of the prices at which articles are to be furnished. I cannot ascertain, except from memory, the propriety of the charges as to price, if the account be a new one. If the party has furnished goods before, I can refer, in case of doubt, to his former account. There are books kept at the office containing entries of the amount of all accounts. The particulars of these accounts are not entered. The tot of these is; the accounts are filed, and at the end of the year transmitted to the public account office. The only test of the accuracy or propriety of the accounts furnished are the former accounts, as kept, when articles have been furnished before, and any memory when the account is a new one.

"The Board do not always call me before them when examining and passing the accounts of goods furnished, and returns of workmen; they often do. If anything in the accounts strikes them the price is high, or the quantity great, they call on me for an explanation. There is a standing order, that all persons shall attend on Board days.

"It has never happened that any further examination was made upon any account or return, except a verbal communication with me in the Board-room. I now allude to all the works in which I have been engaged.

"There is no person, except myself, to check the expenditure, or the accounts, or the returns, except the Board.

"I keep no books or entries of any kind, except connected with the graving slip, or the oil. Both those classes of books are kept at the graving slip by my assistant. He is an officer of the Board. He is my son. There is, in fact, no book kept by me relating to goods furnished, or to the workmen, except the foreman's books.

"There is a foreman and pay-clerk in each department of work in the country. In the country, the foreman and the pay-clerk keep each a separate book. In Dublin, the foreman's books contain entries of the men's time, and of the goods furnished. In Dublin, the pay-clerk's books contain, as I believe, entries of all receipts and payments. In Dublin, the pay-clerk enters only payments to workmen. In the country, they enter the payment both for workmen and materials. In Dublin, the pay-clerk has an office on Rogerson's Quay. There is only one pay-clerk in Dublin; he pays each man in presence of the other, at the place where they are employed. There is, generally, a small wooden shed at the works where this is done. In Dublin, the foreman's book contains entries of time, and goods furnished. In the country, they contain men's time only. In the country, the pay-clerk's books contain the goods furnished, and copies of all returns sent to Dublin. The persons who furnish goods are paid by the ballast-master when the amount is ordered by the Board.

"Except the entries of the tot of the accounts and the return, there are no entries relating to the goods furnished, or to the workmen employed. The books of the pay-clerks and of the foremen are deposited in the Ballast-office, when the work is closed. It is an invariable practice so to deposit these books. I do not believe the pay-clerk's books and foreman's books relating to the North Quay Wall, were deposited at the Ballast-office. I do not know where they are. The ballast-master has charge of all the books in the office.

"If these books were regularly kept, they would constitute a check on the inspector's certificates to the returns and accounts.

"The Board never referred to them, nor found it necessary.

"I return to the Board every week an account of the persons employed, and the sums to

MUNICIPAL
REGULATIONS.

be paid them. That account states what they are employed at. Generally speaking, I do not report the progress of minor works as they proceed.

With reference to the evidence given us to the course taken by the Board in executing their work, not by previous contract (with few exceptions), but by days' work, it was observed to us, on the part of the Board, that this had arisen from a conviction on their minds, that, being works of a nature requiring permanency to the utmost extent, it was more likely that that object would be attained by that mode of proceeding; that they felt quite content to leave the many and great works that they had perfected to speak for themselves, comparing the actual cost with their value, or comparing them with similar works executed in any other part of the empire; that this mode of proceeding, on the part of the Board, had now been in course for a period of upwards of 30 years and publicly known; that their accounts had been regularly furnished to the Government through the Board of Imprest Accounts, and, up to the present time, there never had been any objection made to them relative to their mode of management as above referred to; and they included the lighthouses of Ireland as works which could be better executed by days' work than by contract; they referred to the reports of the engineers on the state of the harbour, and their representation to Mr. Secretary Stanley in March, 1833, as constituting the ground on which they stand as to the opinions advanced of the propriety of adopting another mode of dealing for the supply of articles and undertaking of works, and as showing that they were right in giving the preference to the mode of dealing which they had adopted; it had been the opinion of the Board, throughout; and as to the part of the evidence which pointed to the great trust reposed in one of their officers, that the Board acted for the best, with the desire of serving the public; that officer (Mr. Halpin) had served the Board for upwards of 33 years, maintaining an unimpeached character; that they felt it to be their best policy to remunerate that officer liberally; with that view they recommended, some years ago, to the Lord Lieutenant, a considerable increase of his salary, which was agreed to; they conceived that the extent of this remuneration, together with his high character, furnished the best security for the trust reposed in him; and they rested upon these matters as shewing that the confidence placed in the inspector was deserved.

However well founded may have been the reliance placed by the Board on their officer, it is evident that under their system (or rather their total want of system), they have, in case of his absence, absence, or incapacity, no organization for controlling the expenditure, nor means for carrying on their works, without intrusting to some other person the extraordinary powers which they have thought themselves justified in reposing in Mr. Halpin.

They are in the habit of reposing a trust somewhat similar in another officer, the inspector of light-ships and pilot-master, who has the ordering of stores and supplies. Each light-ship has a captain and a crew of from 10 to 13 men and boys on board. The captains make mostly returns to the inspector, of the stores, provisions, &c., on land, who either gives an order on certain tradesmen, or goes himself to see the order executed. The stores are not supplied by contract, but a certain set of tradesmen (a baker, brewer, butcher, provision merchant, &c.) are appointed by the Board. The inspector (Captain Grantham) stated,—

"In the article of ropes, the price is always the same; that is, if there is an advance by one, there is by another. There are but two in Dublin, and I always try to get the best or the cheapest. I do not think that ropes could be furnished cheaper by contract, nor any of the other stores. There is a fixed allowance of provisions, generally from 1½ lb. to 2 lbs. a day of meat per man. The allowance of bread and other provisions is not limited. They are allowed every comfort; waste alone is guarded against. Each ship costs for its maintenance from £1,200 to £1,300 a-year. I am sure that if the provisions were furnished by contract, an inferior kind would be supplied, and, in the long run, dearer."

Salts are supplied in like manner, not by contract.

Another source of complaint against the Ballast Board arises from the amount of the charges upon shipping in the port of Dublin as compared with other ports; and from the weight of the annual burthen on the Port Fund for the payment of the interest on the Debt-structure debt, it is considered probable that many years must elapse before any adequate reduction in the harbour taxation can be effected.*

* The following statements were handed to us:—

Particulars of all Charges on the Brig "Queen Adelaide," 279 tons, Register, Inwards and Outwards at Dublin.

	£.	s.	d.
Tonnage duties 9d. per ton	10	9	3
Quay walls, 2d. per ton	2	6	8
Bala-t 100 tons, 1s. 8d.	8	6	8
Heaving dno, 3d.	1	5	0
Pilotage inwards, 3s. per foot	2	2	0
Ditto outwards, 2s.	1	0	0
Irish	25	9	5
British	23	10	3
Tonnage duty on timber, 6d.	6	19	6
Inwards—			
English lights	1	3	3
Irish dno	4	1	4½
Small's and Sherrin's dno	2	6	6
Greenock Bill	1	11	0
Dunkirk dues, 4d.	5	2	6
City dno	0	5	6
Repet	0	2	0
Carried forward	45	1	10½

The captain of the Innisfail steamer (plying between Cork and Dublin weekly) computed that the charges on the proprietors of that vessel for pilotage alone amounted, for 12 months, to £105; the charges altogether, including quayside dues, ballast dues, &c., amounted to upwards of £7 weekly; at Cork they did not exceed a guinea and a half each trip. There he found the accommodation superior beyond all comparison. Since the arrival of the first large steamer there, both channels of the Cork river had been deepened from 3 to 5 feet where the foundation permitted it, for nearly two miles below the city; five constant berths, for the Bristol, London, Liverpool, and Dublin steamers, had been provided; and the zeal and attention of the harbour-master, who was to be found at all hours of the day or night, were very remarkable. But at Dublin, the river from the bridge to the end of the north wall, all required deepening; the "laying" was so bad that the steamer was sometimes an hour and a half afloat before she could be wound for starting; owing to the accumulation of mud on the outward side, which might have been kept down by proper dredging; there were upwards of 1,300 yards of quay above the mouth of the royal canal, which might be divided so as to afford convenience for parties frequenting the port. All such regulations were neglected; when vessels came in no order was preserved, and there was much unpleasant squabbling for berths; empty vessels were suffered to occupy quay berths to the prejudice and inconvenience of the trade, and the Ballast Board gave no redress on complaint of the facts, nor took any pains to inform themselves as to what ought to be done for the convenience of traders frequenting the port; the harbour-masters left the quays and river neglected; and particularly in the season for importing timber, from rafts of an unreasonable size lying outside the vessels, badly secured, and constantly adrift, and from beams projecting over the quays, damage had in several instances been incurred.

Large vessels have been known to take lower freights from timber ports to the outports, as Waterford, Limerick, Cork, &c., than they would to Dublin; for instance, charges from Quebec to Limerick and Waterford have been but £1. 16s. or £1. 17s., when to Dublin £1. 18s. and £1. 19s. were paid. The weight of port charges at Dublin, and the difficulties of the navigation are assigned as the causes of this, for otherwise the freights, it is conceived, ought rather to be lower to Dublin than to the outports.

Many of the taxes at the port of Dublin are, besides, complained of for special reasons, which we have already noticed when treating separately of each. The tax in respect of Denbary harbour vessels coming to Dublin are obliged to pay, whether they go into that harbour or do not, and where they do not this charge also is considered a grievance.

Many of the grounds of these complaints the Ballast Board might themselves have removed; others, it is thought, though immediately in the province of the Legislature, might have been removed had the Board made proper representations respecting them. Whilst the members are admitted to be respectable individuals, who give (and give gratuitously) a fair degree of attention to the despatch of the routine business of the Board, they are regarded as not sufficiently alive to the complaints of the traders and shippers resorting to the port; as attending, indeed, formally to the receipt and disbursement of large revenues derived from a system devised under circumstances very different from those now in operation, but not effectively to the devising of alterations of practice or of policy suited to the great shipping and commercial interests intrusted to their care, or to the actual condition of those for whose benefit the trusts they administer were created.

Under the charter of 13 Charles II., which granted to the corporation of the city of Dublin the ferry over the Liffey, with power to take a fee of a halfpenny of every passenger, several ferries in various parts of the river have been enjoyed by them.

Ferry boats are still maintained at these points, all below Carlisle Bridge.

The Act 17, 18 Geo. III. c. 10, (repealing the 3 Geo. III. c. 36, and 15, 16 Geo. III. c. 28,) for making and repairing the circular road round the city, had appointed the members of both houses of parliament, the lord mayor, recorder, and aldermen of the city, the rectors and vicars of the several parishes, and certain justices of the peace for the county of Dublin and city of Dublin, with the persons named in or elected under the 3 Geo. III., trustees of that road. The 40 Geo. III. c. 74, however, altered that appointment, constituting the chancellor, the chief justice, and chief baron, and chancellor of the exchequer, and seven others to be nominated by the Lord Lieutenant, directors for executing the powers conferred by these Acts.

Outwards—	Brought forward	£45	1	10½
Sherries' and Small's Rights		2	6	6
Irish ditto		4	1	3½
English ditto		0	17	5
Report		0	4	0

£53 11 2

Comparative Statement of Port Charges in the following Ports—

Dublin.		Ballast to colliers, 1s. per ton.	
Coasters, 7d. per ton	Ballast Office, Denbary.	Ditto to foreign ships in the river, 1s. 3d. ditto.	
Foreign, 11d. ditto		Ditto ditto in dock, 1s. 7d. ditto.	
Ditto, 5d. ditto		Heaving ballast, 6d. to 8d. ditto.	
If laden with timber, 6d. per ton extra.		Bristol.	
Ballast, 1s. 8d. per ton	Pilotage, 3s. to 4s. per foot.	Deck dues, coasters, 6d. per ton.	
Heaving ditto, 5d. ditto		Ditto, foreign, 2s. to 3s. ditto.	
All in Irish currency.		Pilotage and ballast per agreement.	
London.		Liverpool.	
Foreign, 7d. per ton.		Deck dues, coasters, 6d. per ton.	
Ditto, 5d. ditto, dock dues if entered.		Ditto, foreign, 1s. to 2s. per ton.	
Pilotage from Downs to Gravesend, 15s. per foot.		Pilotage, 9s. per foot.	
Ditto from Gravesend, 4s. 6d. per foot.		Ballast per agreement.	

The 11th section of the 17, 18 Geo. III. c. 10, recited that the right of establishing a ferry or ferries over the river Anna Liffey, from the Old Bridge in the city of Dublin to the town of Ringsend, belongs to the lord mayor, sheriffs, and commons, and citizens of the said city; and that the ferries over the said river, and the right of establishing ferries over the same from Essex Bridge to the said town of Ringsend, was then (A. D. 1778) granted and demised by the said lord mayor, sheriffs, commons, and citizens, to John Jones, of the city of Dublin, Esq. for a term of years, of which there were about 20 years unexpired, and the said lord mayor, sheriffs, commons, and citizens, and the said John Jones, had respectively consented and agreed to demise to the said trustees (of the Circular Road) a passage or right of ferryage over the said river, opposite or near to the Marine Nursery, (near which, at the river, the Circular Road commenced,) for such terms and subject to such rents as thereafter mentioned.

The Act then provided that J. Jones, his executors, &c., should, at the request of the trustees, grant a lease of a ferry, and right of establishing a ferry over the river opposite, or near to the Marine Nursery, for such term of years as he or they should then have in the ferries over the river; and that the corporation of Dublin should seal a like lease or grant to the trustees for such term as they should require, not exceeding 70 years, and to commence from the expiration of the lease of the ferries then in being and made, to J. Jones, upon each of which leases should be reserved such annual rents, payable to J. Jones, his executors, &c.; and the corporation, during the respective terms as should be adjudged or awarded by a jury to be impelled, &c., in the manner directed by the 3 Geo. III. c. 26, as to juries for valuing grounds. The rents so to be reserved were charged upon the tolls of the ferry to be established at or near the Marine Nursery, and the first annual payment of the rent was made payable on the 1st of January, after the ferry should be opened for passengers. The trustees were bound to deliver counterparts of the leases to J. Jones, and to the corporation. If J. Jones or the corporation should neglect or decline to execute leases as aforesaid for two months after request, then the trustees were empowered to establish a ferry, and ferry boats for carriages, horses, mules, and other cattle, and passengers, as if the leases were actually executed, paying such rent as should be awarded by a jury.

By the 36th section the trustees were empowered to establish a ferry boat, or ferry boats, for carriages over the river, opposite to or near the Marine Nursery, and to make such convenient ways, passages, and defences to such ferry boat, or ferry boats, as they should think necessary, (provided no such works or defences should be carried within the then walls of the river, without the consent of the pilot committee of the city of Dublin,) and to empower any person to demand and take (before passage of the ferry) the following tolls and duties:—

For every horse, mule, or gelding, or other cattle	2d.
„ coach, heftin, chariot, calash, or chaise	12
„ two-wheeled chaise, or chair	6d.
„ sedan chair	3
„ four-wheeled cart, with six-inch wheels	4
„ two-wheeled cart, with six-inch wheels	2
„ cow	2
„ person	1

The tolls and duties authorized by this Act, as well the above as those in respect of the Circular Road, were granted for 41 years from the 1st of May, 1778. The Act, 17, 18 Geo. III. c. 10, (which does not appear to have been in other respects temporary) seems to have been considered as a temporary Act, for by the Amending Act, 25 Geo. III. c. 56, s. 10, it is enacted, that that Act (25 Geo. III.) shall have continuance during the time the 17, 18 Geo. III. should “continue to be in force, and no longer.” The subsequent Act, 40 Geo. III. c. 74, gave a new list of tolls, but they seem to be only tolls payable on the road, and do not include any toll on persons or passengers. This Act directs, that this Act and the Acts of the 17, 18 Geo. III. and 25 Geo. III., and all other Acts relating to said road, “shall be and continue to be in force until repealed by any future Act or Acts of Parliament.” This does not appear to have been a sufficient enactment for continuing the ferry tolls beyond the term of 41 years, specified in the 17, 18 Geo. III.; the right to take which must have terminated on the 1st of May, 1819, no subsequent statute appearing to have continued them.

In 1790, by the 36 Geo. III. c. 1, s. 31, a sum of £7,500 was granted to John Jones, Charles Heany, John Heany, Henry Heany, Edmund Ryan, and Elizabeth his wife, Richard Jones, and Jane Rogers, to make good the loss they had sustained in the ferries over the Liffey by the building of Carisle Bridge.

The lease to J. Jones must have expired about the year 1798. A lease of the ferries appears afterwards to have been granted by the corporation to two of their members, Messrs. Brough and Welsh, upon which the rent mentioned in the city rental is received. Since the making of this lease, a Metal Bridge has been erected over the Liffey, at a point between Carisle Bridge and Essex Bridge, at which a ferry boat was formerly maintained. The same toll is taken at this bridge as was formerly levied at the ferry, viz. one halfpenny from each passenger. The bridge is a great convenience to passengers on foot, for whom alone it is opened. The toll, however, seems to want a legal sanction, no Act of Parliament having been obtained to authorize it. The Irish Road Acts, indeed, 5 Geo. III. c. 14, s. 18; 13, 14 Geo. III. c. 32, s. 20; 19, 20 Geo. III. c. 23; and, finally, the Suburban Road Act, 35 Geo. III. c. 55, s. 57, authorized the owners of ferries over rivers to erect and support bridges at their own expense over such rivers in place of such ferries, and to take and receive for passing such bridges such tolls and no more, as they were entitled to receive for passing such ferries, so as that such bridges should not obstruct the navigation of the rivers, such tolls to be reasonable as is prescribed by the Londonderry Bridge Act, 30 Geo. III. c. 31, and with power to the grand jury of counties to purchase the properties of such bridges in order to open the same, free of tolls, for the benefit of the public; but these enactments except from their operation, “cities and towns corporate.”

VI.—FAIRS AND MARKETS.

A Fair is held annually at Donnybrook, a small village about two miles from the city, but within the limits of the corporate jurisdiction. The following has been furnished to us by the owner of the fair, as an abstract of the title under which it is held. We have not found all the charters referred to.

By charter dated 20th August, in the 16th year of his reign, King John granted to the citizens of Dublin the right of holding in any place within their liberties a fair for eight days, beginning on the day of the Invention of the Holy Cross (the 3d May) in every year, with all liberties and free customs belonging to any fair. This charter is alleged to be in the Close Rolls of the Tower of London.

Henry III., by charter dated 28th May, in the 26th year of his reign, after reciting the above-mentioned charter of King John, and that it had been represented to him that it would be more convenient to the citizens to have the fair held later in the year, and for a longer period, granted to the mayor and citizens that it should be held thereafter for fifteen days, commencing with the Feast of the Translation of St. Thomas the Martyr (7th July).

By a charter dated at Offham, 27th June, 8 Edward I., that King granted to the mayor and citizens that the said fair should be held for fifteen days, viz. the Vigil (10th July), the day, and the morrow of the Translation of St. Benedict the Abbot, and twelve days after, for ever; and by a further charter the period of holding this fair was again changed to the day of the Decapitation of St. John the Baptist (29th August), and fourteen days after. The fair-day is, in fact, the 26th August.

The above-mentioned abstract further states, that the corporation conveyed their rights of holding the fair to a family of the name of Usher; and it appears that, by deeds of lease and release, bearing date the 23d and 24th of December, 1748, Henry Usher granted several denominations of land at "Donabrooke," "together with the green of Donabrooke aforesaid," to Catherine Downes, her heirs and assigns, "excepting and reserving unto the said Henry Usher, his heirs and assigns, the benefit and profit of holding the yearly fair in the usual place on the green of Donabrooke aforesaid."

The right to the fair so reserved came by descent to Sir William Wolsey, Bart., by whom it has recently been conveyed to John Madden, Esq., the present proprietor, who is also lessee, under the Downes family, of the Fair Green and other lands adjoining.

This fair is a place of festivity and amusement to the citizens of Dublin, rather than one of business. The quantity of cattle sold is inconsiderable. Tolls are collected according to the schedule annexed. The profits of the fair to the proprietor arise principally from the standings for tents and the various places of exhibition which are hired during it. They amount to about £400 per annum, of which not more than from £5 to £15 are from tolls. The corporation receive no direct income from the fair; but a fee of from £3 to £5 is paid to the lord mayor's secretary for each licence granted by him to the owners of places of amusement.

Although by the latter charters the time for holding the fair is fifteen days, it seldom lasts more than a week or eight days, the lord mayor always interfering at the end of that period to prevent its continuance: this is felt as a hardship by the proprietor. With reference to the transaction of the ordinary business of fairs and markets, such as buying and selling of cattle and other commodities, the lord mayor has unquestionably no right to abridge the period granted by the charters; but he interferes as keeper of the peace within his jurisdiction, considering himself bound to do so, a large concourse of people being brought together, to the danger of the public peace. The fair is admitted by the magistrates to be productive of a great deal of idleness, debauchery, and vice, and by many is considered a positive nuisance, and its abolition therefore desired. On the other hand, it may well be doubted how far it is either prudent or proper to interfere with what is unquestionably to a very numerous class of the citizens of Dublin a source of innocent relaxation and amusement; and if it were thought desirable to abolish it altogether, it is to be remembered this could not be done without considering the rights of the proprietor.

A portion of the city police attends during the day-time to preserve order, but, until this year, the force has been always withdrawn at night, when their presence would be most desirable.

This is the only fair held within the jurisdiction of the corporation. There are two other annual fairs at Rathfriland and Pelmastown, held within three miles of the Circular Road, to which the city police jurisdiction extends, and so far under their cognisance.

The following is a copy of the schedule of tolls and customs of Donnybrook, delivered to the clerk of the peace of the city, pursuant to the 57 Geo. III. c. 108.

"A list of the tolls and customs paid and payable at the fair of Donnybrook, county of the city of Dublin, pursuant to charter:—

	s.	d.
For every horse, mare, mule, gelding, or ass, sold	0	6
For every ditto swapped or exchanged, 6d. each	1	0
For every cow, bullock, or bull, sold	0	4
For every ditto, ditto, 3 years old, sold	0	3
For every ditto, ditto, 1 year old, sold	0	2
For every sheep sold	0	1
For every pig sold	0	1
For every calf sold	0	1

Hawkers pay, according to the articles they have to sell, from 3d. to 1s.

Standings, according to the ground they occupy, from 6d. to 3s.

Donnybrook, Jan. 29, 1818.

JOHN and PETER MADDEN, Proprietors."

M. C. I.

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FAIRS AND
MARKETS.

Tolls and Customs.

The corporation of Dublin long enjoyed, and still claim, the right of levying Tolls and Customs, under the name of "customs of the gates." These tolls were claimed by prescription, and, in different suits respecting the right to take them, were variously stated by the corporation as "toll thorough," and also as "toll traverse," the soil of the streets being alleged to belong to the corporation. The collection of these tolls was strongly resisted about the year 1818, and very riotous proceedings and serious conflicts occurred in consequence of the resistance. Suits were commenced, in some of which the corporation were plaintiffs, in others defendants; but none were brought to trial, and the right of the corporation remains undecided.

Authority under
which claimed.

The collection has altogether ceased since 1823. The right to collect tolls, however, is still insisted on by the corporate functionaries, and the collection is now only discontinued from their inability to enforce it, at least to an amount sufficient to realize a surplus income, over and above the charge by law imposed upon the corporation in respect of this branch of their revenue. The facts connected with this charge, (being £2,000 a-year, payable to the commissioners of paving in consideration of the cleansing of the city,) and the litigation connected with it, in the course of which the corporation have established their exemption from the charge in the event of their not receiving the revenue of tolls and customs, have already been stated in this Report, (pp. 82, 83.)

The corporation rely on the charter of 28 Charles II. as a confirmation of pre-existing rights. We subjoin in a note an abstract of the charters, and other corporate records, relating to this subject.*

- * Hen. II., 1173.—Grants customs, liberties, and privileges of Bristol.
 Hen. II., 1173.—Frees citizens from postage, pavage, and all other customs.
 Rich. I., 1193.—Hospitallers to pay customs.
 John, 1200.—Templars and hospitallers to hold neither person nor house exempt from common customs but one only.
 John, 1209.—Moleys of river Avenale to fish on.
 Ed. I., 1237.—Fines discharge to the city of their transgressions in taking 4d. for every cart-load of grain coming to the city.
 Ed. I., 1264.—Impexions of several grants of Henry III., viz., a grant, at 200 marks a-year, of the city and one-half of the river which belonged to the King, (one-half having been before granted by King John,) except certain boat-fishings and mill sites.—Grant to build a bridge.
 Ed. II., 1296.—Grant of a moiety of the river Annahke.
 Ed. II., 1312.—An order to the mayor and bailiffs, to regulate the taking of customs from merchants from Bristol, according to the statute formerly made for that purpose.
 Ed. II., 1315.—A release to the city of £200 for four years.
 Ed. II., 1316.—Grant of confirmation of half of the fishery of the river Liffey.
 Ed. II., 1317.—Grant that the city might take 4d. for every cart-load of grain coming into the city.
 Ed. II., 1317.—Grant of indemnity for so doing.
 Ed. II., 1322.—Charter describing the particular customs to be taken of goods coming to be sold in the city from the estuaries of Bristol, for four years.
 Ed. III., 1336.—Charter describing the customs to be taken of goods coming to be sold in Dublin, to hold for ten years and no more, towards the building of the Tower, and repairing the walls and towers of the city of Dublin.
 Ed. III., 1338.—A charter of the same King and same date, for limiting the city customs to be taken of several kinds of commodities coming to be sold in the city of Dublin—for a horse-load of corn, $\frac{1}{2}$ d.; for every ox, cow, or calf, $\frac{1}{2}$ d., &c. Granted for paving the streets of Dublin.
 Ed. III., 1343.—Grant of particular customs to be taken of several certain commodities, coming to the city to be sold.
 Ed. III., 1343.—Two grants, same date, of the petty customs, for repairing the walls and paving the streets of Dublin, for ten years to reversion.
 Ed. III., 1345.—Of divers customs for five years.
 Ed. III., 1346.—Ascertains customs to be taken of goods coming to Dublin to be sold, which are limited to five years.
 Ed. III., 1354.—Of 100 marks in fee farm.
 Ed. III., 1356.—That merchants be free from customs of price wines, and that merchants who had paid for wines in Wales and Cornwall should not pay again in Ireland.
 Ed. III., 1358.—Divers customs for 15 years.
 Ed. III., 1368.—Of customs to be taken of goods coming to the city to be sold; enlarged to a further time.
 Ed. III., 1376.—Of the petty customs for paving the streets.
 Ed. III., 1362.—All merchants who buy or sell in the city to contribute to the tollage and charges of the city, in proportion to the goods bought or sold with other citizens.
 Ed. III., 1368.—An exemplification of several grants of the customs of Dublin.
 Ed. III., 1372.—A mandate to Asheton, Justice of Ireland, to take an inquisition. Inquisition found on oath that it would be no damage to the King or others, nor to the injury of any other cities, boroughs, or towns in Ireland, nor the King to grant to the mayor, citizens, and commons in Dublin, the customs and duties of all kinds of merchandise brought for sale, as well coming as going, by land or sea, between Skerries and Allencormack or Arklow, or of all other merchandise within the said city, and that the mayor, &c., may have the custom of marriage and pavage to them and to their successors for ever, according to the letters patent of the King, granted by Lionel, Duke of Clarence, Lord Lieutenant of Ireland.
 Ed. III., 1374.—Customs to be free from marriage and all customs through the whole Kingdom.
 Ed. III., 1374.—Confirming letters, and granting further the tolls and customs of pavage, postage, hostage, pavage, marriage, &c. and all other customs throughout all his land of England, Normandy, Wales, Ireland, and elsewhere throughout his dominions.

The letters patent of Charles II. referred to in the early part of this Report, grant and confirm to the corporation the customs called the Customs of the Gates, for things brought into the city or suburbs, there to be exposed for sale, and also for such things as should be carried out of the city; and then, after alluding to the several grants previously made by the Kings and Queens of England for the pontage, murage, and passage of the city, and that doubts had then lately arisen of the validity of those charters, they provide that the profits of the customs for seven years should be disposed of to such public uses for the benefit of the corporation as the Lord Lieutenant of Ireland should think fit.

The mode in which the appropriation of the customs during this period was made by the Lord Lieutenant, has already been stated in this Report, (p. 6.)

There is no subsequent appropriation of them.

But whatever be the authority whence the collection of tolls and customs in this city was derived, whether from prescription, as is alleged, or by inference from some of the charters, or by usurpation, as is more generally believed, the collection of them ceased uninterceptedly from the very earliest period to which the corporation records refer, till the period of their abandonment in 1823.

During the last and preceding century, the oppressive exactions made by the corporation officers in the collection of these tolls were a constant subject of complaint. The journals of the Irish House of Commons are full of references of, and reports on, petitions upon this head. The following extracts from them, while they show that their right to collect tolls was fully recognized by the House of Commons, evince at the same time how productive the system adopted by the corporation was of extortion and abuse.

" 2 Die Septembris, 1662. O. S.

" Reported from the committee of grievances, that in obedience to an order of reference upon a petition exhibited by several persons against William Harvey, scavenger of the city of Dublin, for exacting more toll upon all sorts of grain and small than of right did appertain; and having heard both parties and their witnesses, what could be said or proved therein, did

FAIRS AND
MARKETS.
Grant of Customs.

Long enjoyment of
Customs.

Petition to Irish
House of Com-
mons.

Ed. III., 1275.—Grant of the customs of Dublin and the port thereof, and other ports between Skerries and Alicoomish or Arklow, called the new grant customs and petty customs, together with a seal and power of appointing a collector.

Rich. II., 1378.—Foreign merchants to be liable with citizens to taxes and other duties incumbent on the city, according to quantity bought and sold.

Rich. II., 1378.—Confirming that city should receive customs of all vendible things coming to the city, for 24 years, as they formerly held the same.

Henry VI., 1438.—Grant in aid of fortifying the walls and paving the streets of the said city, the usual customs and duties on merchandise, and all other wares exported from and imported into and out of the city by sea or land, and also into the ports of Howth, Baldoyle, Malahide, Portrane, Regenerstown, Rush, and Skerries, for the term of 40 years.

Henry VI., 1442.—An inspection of King John's charter. The city customs granted in consideration of 200*l.* paid into the Exchequer.

Henry VI., 1455.—Grant of 25*l.* a-year for repairing walls.

Henry VI., 1459.—Grant of 26*l.* a-year out of the farm rents for 40 years, towards repairing walls.

Ed. IV., 1464.—Grant of 230*l.* a-year out of the farm rents of city, for repairs of walls, gates, and trenches thereof.

Rich. III., 1485.—Release of 4*l.* 6*s.* 8*d.* yearly, part of 200*l.* marks yearly, crown rent for 60 years, towards walling and paving the city.

Henry VIII., 1516.—Award on dispute between the mayor and commons, and the abbot and convent of St. Mary's Abbey, as to certain rents claimed by city of lands in possession of convent, and the privilege of having a boat for fishing on the river Liffey, and some customs of fish.

Henry VIII., 1516.—Grant to mayor, &c., to have customs of all boats plying between the Naas Water and Arklow Head.

Henry VIII., 1544.—Award concerning custom called toll boll.

Henry VIII., 1527.—Act of council at Westminster forbidding custom of wines and other merchandise to be let to farm, but an overseer to be appointed of King's customs of all merchandise brought to Dublin, &c.

Henry VIII., 1527.—Decree concerning prize wine, payable to Sir Piers Butler, and his ancestors.

Henry VIII., 1527.—A bond of arbitration between abbot and convent of St. Thomas the Martyr and the city, touching custom of toll boll, and a boat to fish on the city water; the ordering of the water coming from the Dodder to the city.

Henry VIII., 1587.—A bond to perform and award touching toll boll.

Henry VIII., 1598.—Inspection of Rich. III.'s charter as to 440*l.* 6*s.* 8*d.*, and Henry VIII.'s charter as to 30*l.*

Ed. VI., 1548.—Release of 440*l.* 6*s.* 8*d.* and 220*l.* for farm rents.

Eliz., 1573.—Grant of several customs on goods exported and imported to the city.

Eliz., 1588.—Grant of 4*d.* custom for every sheepskin exported to Chester or Liverpool.

Charles I., 1632.—Grant of 3*d.* custom for all goods exported or imported ascertained by certificate from Bristol.

Charles II., 1643.—Grant of a ferry over the Liffey at rent of 24*l.* per annum. The ferry to be attended to on a hour before sunning to an hour after sunsetting. No other person to keep a ferry-boat, or carry for hire, between Dublin bridge and Ringsend.

Charles II., 1676.—Charter granting customs of the gates to the city.

Charles II., 1676.—Appointed by Lord Levet. Essex, and council of overseers, for receiving and returning the customs of the gates of the city, and applying 2100*l.* thereof for seven years, towards the repair of bridges, &c.; the remainder of the profits of said customs to be applied towards erecting a new bridge over the Liffey.

George I., 1736.—A weekly market for corn, days, Mondays and Thursdays; with all tolls and customs thereto belonging.

find, 'That anciently, and of right, there was no more toll due than as much as could be taken out of the sack with the hand to the wrist of the arm;' and it appearing that toll is now, and of late hath been taken by two toll dishes, the one containing about five pints and a half, and the other about four pints and a half. 'That anciently, no toll was taken but in the market, and upon market days,' but of late toll hath been taken by force, without respect to the market or market days, and in all places within the jurisdiction of this city, as well without as within the city. 'That anciently the sword bearer took but so much out of each parcel of wheat as was necessary for a sample for the mayor, to put an assize upon bread;' but of late he hath exacted two handfuls, without which he has refused to give a ticket to the countryman to carry out of the market his corn; all which said particulars were judged by the said committee to be grievances.

"Ordered, upon question, that this House do agree to the report of the committee of grievances, and hereby vote the several particulars, so reported, to be public grievances.

"Ordered, upon question, that William Harvey, scavenger of the city of Dublin, and the sword-bearer to the mayor of the said city, be attached by the serjeant-at-arms, and brought to the bar of this House as delinquents, for exacting and taking of excessive toll for corn brought to this city; and that the speaker sign a warrant to that purpose."—V. 2, p. 159.

"29 Die Decembris, 1692, O. S.

"Ordered, upon question, that the petition of the mayor of the city of Dublin, about taking toll from the corn sellers coming to the markets of the said city, be referred to the consideration of the under-named committee."—(Fifteen persons named.)

"Ordered, upon question, that Edward Cluko, committed prisoner by order of this House to the serjeant-at-arms, upon a contempt upon his exacting toll from corn sellers coming to the markets of this city, contrary to a former vote of this House in that behalf, be forthwith set at liberty; the mayor of Dublin, &c., having, by their petition, humbly submitted the whole matter to this House, and prayed his enlargement."—V. 2, p. 140.

"Martii, 1693, O. S.

"Report from the committee appointed to take into consideration the petition of the mayor of the city of Dublin, &c., concerning the regulation of the toll; that, after great debate about the same, they agreed upon the particulars following:—

"That the toll taken for the corn brought to and sold in the market of Dublin, out of every barrel of wheat, bere, and barley, be a sealed quart, struck; and out of every barrel of all other grain, three pints struck; and for the better regulation thereof, 'No toll be taken for corn bought in the country, and brought to the city for the private spending in a family.'

"The toll of corn not to be taken in any other place but in the market, or where it is housed.

"The toll of the sword bearer is disclaimed by the petitioners.

"The taking of any more than one toll of corn for the same corn is disclaimed by the petitioners; only the furthing a sack of corn for the custom of the thorough toll is to be taken.

"No toll to be taken in the market but in the presence of the owner or servant.

"That corn brought into the market, and paying toll, but not sold, may be either left in the Town Hall, or carried away by the owner.

"That no money be taken for putting the unsold corn in the common room.

"Sir William Davis, recorder, assured the House, that when the toll came to be taken according to the manner proposed in the report, 'The tax now laid upon the inhabitants of this city for cleansing the streets, would be taken off.'

"Ordered, upon question, that this House do agree to the above report of their committee, and that his grace would be pleased, by act of state, to empower the persons concerned to take and receive the toll, as it is therein expressed, and not otherwise."—V. 2, p. 296.

"26 Die Octobris, 1692, O. S.

"Reported from the committee of grievances, that they had come to the several resolutions following:—

"Resolved—That the taking of a pint of corn by Alexander Gordon, sword bearer of the city of Dublin, by colour of his office, out of every barrel that comes to the said city, or the liberties thereof, is illegal, extortion, and a great grievance.

"Resolved—That the taking of more than one sealed quart, struck, out of every barrel of wheat, rye, bere, and barley, and the taking of more than three pints, struck, out of every barrel of other grain brought to and sold in the market of Dublin, was, and is, illegal, oppressive, and a great grievance.

"Resolved—That the taking of the toll by Thomas Rogers, one of the toll-gatherers of the city of Dublin, by the two brass measures unsealed, produced before the committee, each of which contains about two quarts, out of each barrel of wheat and all other grain brought into the city of Dublin, is illegal, and a grievance."—V. 2, p. 612, 673.

"17 Die Septembris, 1693, O. S.

"Reported from the committee of grievances, that they had taken into their consideration the matter concerning Alexander Gordon, of Dublin, and had come to the resolution following, viz.:—

"Resolved—That it is the opinion of this committee, that the taking of a pint, or any other quantity of corn, out of each sack, by Alexander Gordon, his deputy, or any under him, by way of toll or otherwise, is extortion and illegal, to which the House did agree.

"Ordered—That Alexander Gordon be taken into the custody of the serjeant-at-arms attending this House."—V. 2, p. 688.

" 26 *Die Septembris*, 1695, O. S.

" A petition of Richard Smith, John Stubbs, and others, on behalf of themselves and others of the city of Dublin, now on the table, complaining of an undue exaction of toll or duty by one William Cloud, an under-officer of the lord mayor of the city of Dublin, from the petitioners, to their great oppression, read.

" Ordered—That the examination and consideration of said petition be referred to the committee of grievances, and that they report their opinion thereon to the House."—V. 2, p. 688.

" 12 *Die Octobris*, 1695, O. S.

" Reported from the committee of grievances, that they had come to a resolution concerning the toll taken by the city of Dublin, as followeth:

" Resolved—That it is the opinion of this committee, that the taking of more than one sealed quart, struck, of Winchester measure, out of every barrel of wheat, rye, bere, and barley, and the taking of more than three pints, struck, out of every barrel of other grain brought into, and bought and sold in the city or liberties of the city of Dublin, was and is illegal, oppressive, and a great grievance.

" A petition of the lord mayor, sheriffs, commons, and citizens of said city, being likewise presented and read, praying they may be heard at the bar of the House by their counsel, as to the said toll:

" Ordered—That the consideration of the said report be adjourned till Thursday morning next, and that the city be then heard by their counsel at the bar of this House, as is desired."

" 21 *Die Novembris*, 1695, O. S.

" The House proceeded to the consideration of the report from the committee of grievances, concerning the toll of this city.

" And a motion being made, that the city be left to law, to try their right to the toll of all grain demanded by them and the quantum, is passed in the negative."

" 6 *Die Octobris*, 1703, O. S.

" Doctor Coghill reported from the committee of grievances, that they had come to several resolutions, which he read in his place, and afterwards delivered in at the table, where the same were again read, and are as follow:

" Resolved—That it is the opinion of this committee, that the receiving or exacting toll or custom for cattle in any market, town, or place where the same are not sold, is a grievance.

" To which resolution the question being put, the House did agree.

" Resolved—That it is the opinion of this committee, that the receiving any toll or custom for the driving cattle or carrying any sort of goods through any market town or high road, where the same are not to be sold, is a grievance; except where the persons receiving such toll do, and ought to repair bridges, on account of receiving the same.

" To which resolution the question being put, the House did agree with an amendment:

" Resolved—That it is the opinion of this committee, that the receiving or exacting of toll or custom for the bringing of any goods whatsoever into any market town where the same are not to be sold, is a grievance."—V. 3, p. 36.

" 28 *Die Februarii*, 1703, O. S.

" Resolved—That no toll ought to be paid for driving any cattle or carrying any goods to or from any city, corporate town, or other place where the same are not to be sold, unless such city, or corporate town, or other place, at their own cost, and not at the charge of the county, repair and keep up some public bridge, over which the said cattle or goods do pass.

" Resolved—That exacting or taking such toll or custom is against the law, and a high misdemeanour.

" Resolved—That it is the duty of the justices of Her Majesty's court of Queen's Bench, (every term,) the justices of assize in their several circuits, and the justices of peace at their quarter sessions, to give in charge an Act made in this Kingdom, in the 25th year of the reign of King Henry VI., entitled 'An Act that none should take custom but within cities, boroughs, or merchant towns, where there is authority to take customs.'

The Act of 4 Anne, c. 8, was passed to remedy the evils complained of in the last two extracts; but in Dublin, as elsewhere, it failed of its effect.

In the year 1795 another investigation appears to have taken place in the House of Commons upon the right of the corporation to collect tolls, and resolutions were entered into by a committee of the House, called the Committee of Grievances, condemnatory of the conduct of the corporation; but, on the resolutions being proposed to the House at large, they were all negatived.

From the year 1763 to the period at which the collection of these tolls and customs ceased the following Schedule was noted upon by the toll collectors. It was printed by the authority of the corporation, and a copy posted at the several toll-houses. Members of the corporation have alleged the existence of older schedules, and that the charges are less in the modern schedules; but the number of articles in the old schedule is admittedly fewer—many of them articles now unknown.

A Docket of the Customs of the Gates belonging to the City of Dublin.

At a post assembly held at the Thiel of the City of Dublin, on Monday the 13th day of June, 1763, the following order was conceived, relative to the undermentioned Docket, to wit:

Schedule of Tolls
and Customs.

" That from and after the 24th day of June, 1763, all goods and merchandizes that are really the

property of any freeman of this city, do pass custom free, into and out of the city, provided such freeman do certify to the collectors of the customs, the quantity and quality of such goods, and that they are his property; and if any freeman of this city shall presume, after the said 24th of June, to certify that any goods are his property which are actually the property of any other person not free of this city, in order to defraud this city, or their farmers, of the customs of such goods, such freeman may be proceeded against by the city agent, as Mr. Recorder shall advise, in order to his being disfranchised for such fraud and breach of oath.

"And it is further ordered, that from and after the said 24th day of June, all raw hides going out of this city to any of the adjacent liberties to be tanned, shall be free from custom going out; that back going out of any of the adjacent liberties, to be made use of for tanning, shall likewise be free; that all iron going out to the several mills near the city, to be manufactured, and returning into this city manufactured, shall be likewise free from custom; that all salt, manufactured in Ireland, shall be free from any custom; that all goods going to be manufactured, and the materials made use of thereon, shall be free from custom, if they are to be returned to this city manufactured; and that the committee be empowered to regulate the docket accordingly."

A

Of every sack of ashes, one halfpenny
Of every ear load of apples and other fruit, two-pence
Of every horse load ditto, one penny
Of every basket ditto, on one ear, one halfpenny, not exceeding the price of a car load
Of every barrel of ale containing is, brewed without the city or liberties adjoining, two-pence

B

Of every tub of butter, one penny
Of every crock or basket of ditto, containing ten pounds or upwards, one halfpenny
Of every load of deal boards, exceeding six, one penny
Of every load ditto, under six, one halfpenny
Of every ear load of brushes, two-pence
Of every horse load ditto, one penny
Of every back load ditto, one halfpenny
Of every horse load or ear load of bed rails, two-pence
Of every back load ditto, one penny
Of every barrel of bark, one halfpenny
Of every sack of green beans or peas, one halfpenny
Of every bull, bullock, or cow, one penny
Of every sack of broken mounds, two-pence
Of every fitch of bacon, one penny
Of every horse load of brooms, one halfpenny
Of every ear load ditto, two-pence
Of every ear load of brandy or other spirits, three-pence
Of every rusket ditto, on one ear, one penny, not exceeding the price of a car load
Of every dozen ditto, one penny, not exceeding the price of a car load
Of every pedlar's box carried on his back, one halfpenny
Of every ear load of beans, three-pence
Of every horse load ditto, two-pence
Of every single brewing pot, two-pence
Of every ear load of baskets, two-pence
Of every ear load of baymoss, two-pence
Of every ear load of bent, one halfpenny
Of every sack of beques, one penny
Of every ear load of bags, serge, frizze, stockings, &c., three-pence
Of every pack of flannel, two-pence
Of every bundle ditto, one penny
Of every horse load of fiscoes, serge, &c., two-pence
Of every ear load of heel blocks, or potter boards, two-pence
Of every ear load of balrashes, two-pence
Of every back load ditto, one penny
Of every ear load of brassels, three-pence
Of every piece of buckram, one penny
Of every horse load of earthenware, one penny
Of every ear load ditto, three-pence
Of every bedstead, one halfpenny
Of every dozen of barnows, one penny

C

Of every ear load of cheese, three-pence
Of every hundred weight ditto, one penny, not exceeding the price of a car load

Of every horse load of cheese, two-pence
Of every calf, one halfpenny
Of every ear to be sold, one halfpenny
Of every kish of charcoal, three halfpence
Of every horse load ditto, one halfpenny
Of every ear load of candles or soap, three-pence
Of every horse load ditto, two-pence
Of every large hair cloth, one penny
Of every ear load of candles, two-pence
Of every ear load of chains, two-pence
Of every dozen of chains, one penny
Of every bag of corker, one penny
Of every sack of cutlins, one halfpenny
Of every ear load of cyder, three-pence
Of every single dozen ditto, on one ear, not exceeding the price of a car load, one penny
Of every kish of Kilbenny tool, one penny
Of every dozen of wooden cards, one penny
Of every hundred of eggshell, one penny
Of every barrel of corn, as wheat, oats, &c., one farthing

E

Of every horse load of eggs, one penny
Of every dice load ditto, on backs, one halfpenny

F

Of every horse load of dead fowl, two-pence
Of every elbow of chickens, carried on backs or arms, one halfpenny
Of every dozen of dead fowl, on one ear, one penny, not exceeding the price of a car load
Of every ear load ditto, three-pence
Of every horse load of fish, one penny
Of every ear load ditto, two-pence
Of every salmon, one farthing
Of every small basket of fish on one ear, one halfpenny, not exceeding the price of a car load
Of every trial of figs or mums, one halfpenny
Of every horse load of feathers, two-pence
Of every ear load ditto, three-pence

G

Of every crib of glass, two-pence
Of every back load ditto, one halfpenny
Of every load of grass, one farthing
Of every goat or kid, one farthing
Of every gage of all sorts, two-pence
Of all manner of grain, per barrel, one farthing

H

Of every bag of hops, three-pence
Of every pocket of hops, two-pence
Of every small parcel ditto, on one ear, one penny, not exceeding the price of a car load
Of every horse load of hair, three-pence
Of every back load ditto, two-pence
Of every dozen of hats, on one ear, one penny, not exceeding the price of a car load
Of every cow or bullock hide, tanned or untanned, one halfpenny, not exceeding sixpence in the whole, on one ear
Of every ear load of herrings, four-pence
Of every barrel ditto, two-pence
Of every manne ditto, on one ear, one penny, not exceeding the price of a car load
Of every hog or pig, one halfpenny
Of every sucking pig, one farthing

Of every load of broad hoops, twopence
Of every load of small hoops, one penny
Of every load of hay, one farthing
Of every skin or rind of horse, one penny
Of every stock of ditto, one halfpenny
Of every car load of horse, threepence
Of every bag of barrell, one penny
Of every cart of hay, one penny

I

Of every car load of iron, threepence
Of every horse-back load ditto, twopence
Of every bar ditto, on one car, one halfpenny, not
exceeding the price of a car load
Of every bundle of nail rod iron, one halfpenny
Of rod iron per hundred weight on one car, one
penny, not exceeding the price of a car load
Of every saw iron pot, one halfpenny
Of every bar of old iron, one halfpenny
Of every car load of iron mine, one penny
Of every hundred of horse shoes and cart cloths,
three farthings
Of every hundred of iron shovels or spades, three
halfpence
Of every car load of iron pole, threepence
Of every horse load of ditto, twopence
Of every hundred trips and hand irons, one half-
penny
Of every dozen of griddles, one penny
Of every car load of nails, threepence
Of every horse load of nails, twopence
Of every hundred weight ditto, on one car, one
penny, not exceeding the price of a car load
Of every hundred weight of wrought iron, on one
car, one penny, not exceeding the price of a car
load

K

Of every keave, one penny

L

Of every car load of lead, threepence
Of every lamb, one farthing
Of every car load of dressed leather, sixpence
Of every horse load, threepence
Of every leather vessel, one penny

M

Of every car load of merchant's goods, not herein
particularly specified, being the property of one
person, threepence
Of every horse load ditto, twopence
Of every bundle ditto, or what a man carries under
him, one penny
Of every barrel of malt, one farthing
Of every mill wheel, twopence
Of every mill stone, threepence
Of every barrel of meat, one halfpenny

N

Of every car load of oats, threepence
Of every horse load ditto, twopence
Of every bag ditto, one halfpenny

O

Of every hoghead of oil, threepence
Of every bucket ditto, on one car, one penny, not
exceeding the price of a load
Of every barrel of oil, twopence
Of every car load of oil, twopence
Of every horse load of ditto, one penny
Of every car load of oysters, threepence
Of every horse load ditto, twopence
Of every bucket ditto, on one car, one halfpenny,
not exceeding the price of a car load

P

Of every sack of potatoes, one halfpenny
Of every car load of peawer, threepence
Of every horse load ditto, twopence
Of every car load of paper, threepence
Of every horse load ditto, twopence
Of every car load of plants, one halfpenny

Of every barrel of white peas, one farthing
Of every barrel of pitch or tar, twopence

R

Of every car load of white rods, twopence
Of every ditto grass, one penny
Of every barrel of rape seed, three halfpence
Of every horse load of rabbits, twopence
Of every dozen ditto, on one car, one penny, not
exceeding the price of a car load
Of every car load of rushes, twopence

S

Of every barrel of salt, twopence
Of every hundred weight ditto, three farthings
Of every car load of sheep skins, threepence
Of every horse load ditto, twopence
Of every dozen ditto, on one car, one penny, not
exceeding the price of a car load
Of every horse skin, one farthing
Of every car load of lamb skins, threepence
Of every horse load of ditto, twopence
Of every dozen ditto, on one car, one farthing, not
exceeding the price of a car load
For every car load of sleek lamb skins, or kid,
twopence
Of every horse load ditto, one penny
Of every back load ditto, one halfpenny
Of every dozen ditto, on one car, one farthing,
not exceeding the price of a car load
Of every car load of calf skins, threepence
Of every horse load ditto, two pence
Of every dozen ditto, on one car, one penny, not
exceeding the price of a car load
Of every load of barrel staves, one penny
Of every load of saws, one farthing
Of every car load of rabbit skins, threepence
Of every horse load ditto, twopence
Of every man's back load ditto, one penny
Of every dozen ditto, on one car, one halfpenny,
not exceeding the price of a car load
Of every sheep, one farthing
Of every dozen of stockings on one car, one penny,
not exceeding the price of a car load
Of every load of silver mine, threepence
Of every load of flag stones, one penny
Of every load of slates, one penny
Of every load of marble stones, twopence
Of every load of grinding stones, one penny
Of every car load of basins or pots, threepence
Of every horse load of ditto, twopence
Of every dozen of ditto, on one car, one farthing,
not exceeding the price of a car load

T

Of every hoghead of tobacco, threepence
Of every horse load or back ditto, twopence
Of every single roll ditto, on one car, one farthing,
not exceeding the price of a load
Of every hoghead of tallow, threepence
Of every barrel of ditto, twopence
Of every cake ditto, on one car, one halfpenny,
not exceeding the price of a car load
Of every load of mule timber ware, twopence
Of every load of timber, one penny
Of every load of tallow, twopence
Of every back load ditto, one penny
Of every car load of turneps, parsnips, and carrots,
one halfpenny
Of every car load of trees, twopence
Of every horse load of ditto, one penny
Of every back load ditto, one halfpenny
Of every timber stack or chest, one penny
Of every load of tin, one penny

W

Of every hoghead of wine, threepence
Of every horse load ditto, twopence
Of every single hamper ditto, twopence
Of every dozen ditto, on one car, one penny, not
exceeding the price of a car load
Of every basket of wine, one penny
Of every pack of wool, threepence

FAIRS AND
MARKETS.

Of every horse load of wool, to-wisene
Of every pocket of ditto, on one ear, one penny,
not exceeding the price of a car load
Of every car load of wadd, thence
Of every hundred of bees' wax, thence
Of every car load of worsted, thence
Of every horse load ditto, twopenne
Of every hundred of yarn, one penny

N. B. All goods earning in for private use to be exempted from custom.

Exempted by

ALLEN and GREEN, Town-clerk.

The docket of Toll of every single barrel of grain, at the gaize belonging to the city of Dublin.

Wheat.	Oats.	Bar.	Malt.	Malt.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3 10	2 4	2 12	2 1	2 9

Barley.	Flour.	Rye or Mesles.	Cash.
£ s. d.	£ s. d.	£ s. d.	£ s. d.
2 12	2 7	3 9	3 12

A docket of the petty customs of the markets.

Of every car load of fruit, twopenne
Of every high load of ditto, one halfpenny
Of every basket of ditto, one halfpenny
Of every butter standing, per week, twopenne
Of every root standing, per week, twopenne
Of every standing for meat, per week, twopenne
Of every standing in coin-market, per day, one penny
Of every car load of hay and straw, at Smithfield, one halfpenny

Amount of Tolls
and Customs

For some years previous to the abandonment of the tolls and customs by the corporation, they produced an income to them of £5,000 a-year, late Irish currency, out of which they were bound to pay to the Paving Commissioners, as stated in that part of our Report relating to that corporation, a sum of £2,000. But the gross amount levied on the citizens of Dublin under this head was far more considerable: £5,000 a-year was the net rent paid to the corporation by their lessee or toll-farmer; and a recent lessee admitted that the net profit to him and his co-lessee over that sum, was in one year between £1,500 and £1,600, besides which were the expenses of collection, and other incidental expenses, amounting to between £700 and £800 a year more, thus making a gross sum of £7,300 or £7,400 per annum; and if to this we add the enormous exactions notoriously practised by the toll collectors at the several stations, it will be easily admitted that the burthen was not thrown off till it became too heavy to bear, and that it required but little excitement to induce a general resistance to so odious and oppressive an impost, collected upon an authority at best doubtful, and applied, for the most part, to purposes any thing but useful to the citizens of Dublin.

Mode of Collection.

These tolls were collected at "toll-houses, or custom-gates," at seven different avenues leading into the city, generally on the confines of the county of the city; but sometimes, where several branches diverged from the county into the city, the toll-house was placed at the point of divergence, so that the collection was actually made in the county; and the country people, who were generally aware of this illegality, occasionally refused payment unless the toll collector accompanied them to the verge of the city bounds. On the other hand, the toll-houses were in some instances far within the actual county of the city, so as to bring them closer to the bounds of the city as built upon, leaving a considerable portion of the county of the city, not built upon, toll free. By the resolution of the House of Commons of 1662, it appears that the tolls were only collectable properly at the gates of the city. In fact the position for the toll-house appears to have been selected where most toll could have been collected, without regard to the strict legal right; for in the case last referred to of the toll-house placed within the city bounds, which was at Leeson Street entrance, tolls were collected on goods both going out and coming in from the fair of Donnybrook, although Donnybrook is within the city, to an amount, it is said, of £160 annually—a practice totally indefensible.

Almost all the toll on corn was paid in kind.

Freemen of the corporation were exempt, and goods coming into the city for private use were likewise exempted. Other goods were specially exempted by various Acts of Parliament, such as linen by the Linen Acts, &c. To ascertain the correctness of the exemption was another source of vexation and annoyance: a course of cross-questioning by the collector, sometimes too an examination of the goods, took place. And although it does not appear that (hitherto at least) the system so generally practised elsewhere in Ireland by the collectors of tolls, of swearing persons as to the truth or falsehood of their statements, prevailed here, it may well be imagined that unseemly exhibitions the Dublin system must have produced.

By the 11, 12 Geo. III. c. 31, s. 29, goods brought by the Grand Canal were exempted from all toll or custom; by a 15 of 30 Geo. III. c. 29, an Act for the better enabling the Royal Canal Company to carry on and complete the Royal Canal (an Act, like the former, for the encouragement of inland navigation and trade), there is an express provision, that nothing in the said Act contained "shall extend or be construed to extend to the depriving the corporation of the city of Dublin of any toll or custom that they have hitherto been entitled to receive on goods brought into or carried out of the county of the said city of Dublin." So that while goods coming in by the said canal on the south side of the river were especially exempt from tolls, those coming in by the canal on the north side were left to the exaction of the corporation.

The collection of these tolls, at all times a source of dissatisfaction, was openly resisted about the year 1813. Refusal to pay the tolls was followed by an attempt to enforce them on the part of the collectors, by distress. Assaults were the necessary consequence. When the persons charged with these assaults were brought before the then recorder (Sir James Graham), he refused to try them, alleging that it would be an indirect mode of trying a civil right,

Goods by Grand
and Royal Canals.Resistance to the
Collection of Tolls.

namely, the right to receive the tolls, from which it is not too much to infer, that he, although the counsel for the corporation, thought their claim questionable. Continual riots and breaches of the peace occurred at the toll-houses. The country people on market days sometimes collected their cars together, and proceeding with them in double lines to within twenty or thirty yards of the toll-house, they galloped the horses through, overcoming any obstacle attempted to be placed before them. Scenes like these were perpetually occurring, till the corporation were obliged finally to abandon the collection.

Besides the difficulty in the collection of the tolls, another motive appears to have influenced the corporation in the abandonment of their claim. Out of the produce the corporation were bound, as has already been stated, to pay £2,000 a-year to the commissioners of paving for the cleansing of the city; and when the amount of the tolls began to fall short of this, they had no further interest in their collection, and, besides, they considered that by continuing the collection, they would furnish evidence against themselves in the proceedings adopted by the commissioners of paving for recovery of the £2,000 a-year charged on this revenue.

The collection of the tolls on goods by the Royal Canal was abandoned much earlier (1816), although the corporation, in this instance, had the indirect sanction of the Act of Parliament, before referred to.

The amount of toll exacted by the corporation may appear from this, that a boat load of coen of fifty tons paid to them £10, while it paid to the company for forty-eight miles, £3 6s. 8d. The Canal Company feeling how much the levying of these tolls affected their interests, stimulated some of the traders on the canal to resist the payment as an illegal exaction; and accordingly, in the year 1817, an action of trespass was brought against one of the toll-collectors and the treasurer of the corporation in the Court of Common Pleas, Pilsworth v. Lucy and Archer. After repeated efforts to delay the progress of the suit on the part of the corporation, and an offer on the part of the plaintiff to refer the decision of the right to the recorder, which was declined, they at length suffered judgment to go by default, and damages to the amount of £50 were awarded against the corporation by a sheriff's jury. The plaintiff in this action had been paying to the corporation for some years from £500 to £700 annually for coen, &c.

With a view to resuming the collection of the tolls, an influential member of the aldermanic board (Alderman John Claudius Beresford) suggested, in his evidence before a committee of the House of Commons on tolls and customs in 1830 (printed in 1834), that the canals, which nearly surround the city, should be made the boundaries for this purpose; that the toll-houses should be placed on the bridges, and that an efficient police force should aid the corporation in the assertion of their rights. The same gentleman alleges as a reason for resuming the collection of them, that the citizens of Dublin would thus benefit by a diminution, to the extent of £2,000 per annum, of the paving tax. It is almost unnecessary for us to say, that we cannot concur in recommending a course which, there can be no doubt, would be productive of a repetition, of those scenes we have described, and of the most general dissatisfaction among the citizens.

Certain charges called Tolls are still collected in several of the markets of Dublin. They, however, now form no part of the corporate revenue. They are all payable to private individuals, but licensed by and under the sanction of the lord mayor. They seem to be properly stallage rents or ornage fees. Stallage rents for some of these markets were formerly paid to the corporation.

Markets and
Market Tolls.

We have not been able to trace the Authority whence the power to hold markets within the city was originally derived. No such general authority appears to be conferred by any of the charters except that of James II., whereby the power of holding a market within the city, its liberties, and suburbs, was expressly given to the corporation. But as this charter is not considered to be of any validity, none of the markets held within the city are traceable to this origin. The only reference to be found in the other charters on the subject of markets is the grant already noticed, in the charter of George I. to the corporation to hold a free market for coen every Monday and Thursday, and take to their own use the tolls and customs of the market. This, as well as the statutes establishing and regulating the coen market, will presently be further noticed.

Authority whence
derived.

By the second charter of Edward III., already noticed, a grant is made to the mayor and citizens of the assize of bread and beer, and the custody and assay of weights and measures, and all other matters appertaining to the office of the market, and that all profits from the assize and assay may belong to the mayor and citizens, in aid of the city revenue. And amongst the functions of the lord mayor already mentioned, this officer is created by the charter of Henry V. escheator and clerk of the markets, which, of course, presupposes their legal existence. As such, he exercises a very general superintending power over all the markets within the city. A special oath is administered to him to see that reasonable rates are paid on all manner of victuals, to take the assize of bread, ale, and beer, and to see that true weights and measures are employed in the city; and his duty in this respect is particularly noticed by the judge, before whom he is sworn into office.

He is, as already mentioned, aided in the discharge of this branch of his functions by the deputy clerks of the market and market juries; and for the special regulation of Smithfield hay and straw markets, an inspector is appointed and four weighmasters, the mode of whose appointment has already been stated, and whose duties, functions, and emoluments will be presently noticed.

The authority of the Market Jury is derived from the 73d sec. of the 13, 14 Geo. III., c. 22, which, after reciting that, from the increase of Dublin, the lord mayor was unable to attend so strictly to the inspection of the markets as usual, and to perform the other duties of his office, requires the sheriffs to return to the quarter sessions from time to time 48 of the most respectable

Market Juries.

FAIRS AND
MARKETS.

citizens of the said city, 24 of whom are to be sworn as a market jury for the city, to execute the office of a market jurer; and any three of them are required and empowered to visit the markets and shops, &c., where provisions are sold, and if the provisions be found unwholesome or fraudulently made up, they are empowered to seize them and the persons exposing the same to sale, and bring both before the lord mayor, who is enabled to condemn the provisions, and impose a fine to the extent of £10, on the persons so brought before him. The jurors are protected from molestation in the execution of their duties, and a penalty to the extent of £5 is imposed on each juror duly summoned, who neglects to execute the office.

Market juries are accordingly sworn under this Act at each general quarter sessions. It is asserted that juries occasionally assume the power of deciding without reference to the lord mayor.

The lord mayor, it is alleged, does not sufficiently often or actively interfere in the regulation of the Smithfield markets: the butter cranes and green hide cranes are particularly under the respective weighmasters of each.

The corporate authorities claim the power of holding markets in particular places, and of removing them at the discretion of the lord mayor. We have already alluded briefly to the exercise of this power, and shall advert to the particular instances of it hereafter.

There are three principal wholesale markets held within the circular road:—

Smithfield market.
Spitalfields market.
Kevin Street market.

There are besides,—

A wholesale fish market.
A potato and fruit market.
Egg and fowl market.
A corn market.
Two butter cranes.
A green hide crane.

And about 11 retail markets, principally for the sale of flesh meat and other provisions, exclusive of several detached butchers' shops in various parts of the city.

The cattle, hay, and straw market at Smithfield, and the potato and fruit market at Green Street, are peculiarly said to be corporate markets, being held, as is alleged, on the estate of the corporation. The fish market not long since held in Pill Lane, was also so considered, but it has recently been removed, and its present site and the sites of the others are, generally, the property of private individuals.

Smithfield Market.

The site of Smithfield Market is considered to be the property of the corporation, as part of their manor of Ommastown. Here is held the great cattle market for the city, and also a hay and straw market; the cattle market on two days in each week, Monday and Thursday, and the hay and straw market every Tuesday and Saturday. The sale of cattle and sheep in Smithfield is, to some extent, regulated by various Acts of the Irish Parliament.

The first of these Acts, 10 Geo. I., c. 10, directs the time and the manner in which the markets are to be held, and sales commenced, and prohibits the sale of cattle on the road within the distance of six miles; all salesmen, who are in fact the brokers of the market, are required to give security by recognisance to the lord mayor in the sum of £500, conditioned to account honestly, and to pay to their employers the amount of sales, and to sell openly and without fraud; the recognisance to be deposited in the tholral office, to be perused and made use of without fee or reward, as occasion may require. By the 23 Geo. II., c. 15, the amount of this security is increased to £1,000, and a penalty of £100 is imposed on any salesman, who shall act as such without giving the required security. By the 4th section of the first-mentioned Statute, a penalty is imposed on any salesman endeavouring to hinder an owner from selling his own cattle.

Both these Acts were temporary, but made perpetual by 29 Geo. II. c. 8; and by the 31 Geo. II., c. 8, the further restriction was imposed on salesmen of not being graziers themselves, under a penalty of £5 per week. Each salesman, or salemaster as they are now called, pays a fee of 13s. 4d. to the town clerk, on getting a certificate of having lodged the required security, and a fee of five guineas to the lord mayor for a licence. We have not discovered by what authority these fees are claimed, or the certificate or licence required; the before-quoted Acts of Parliament make no mention of either.

There are about ten acting licensed salesmen in Smithfield, who charge a commission to the seller of 2½ per cent. on the sale. It is said that there are persons who act as such without the licence of the lord mayor, and without entering into the required security. Some years since an attempt was made by the then lord mayor to have the penalties of the 23 Geo. II. c. 8, enforced against them; with what success we were not in formed. Owners sell in the market without the intervention of a salesman.

The Guild of Butchers exercises, through their master and wardens, and, as they allege, under a power insisted in them by their charter, and with the approbation of the lord mayor, a peculiar jurisdiction over the cattle market. Not having had access to the books and charters of the guild, we are not able to state how far this claim is founded, but the exercise of this power is a subject of great complaint on the part of the sellers, and appears to us very objectionable.

When a beast purchased in the Dublin market is slaughtered, if it be found that the animal has received an injury not apparent at the time of sale, the corporation of butchers, on the complaint of the purchaser, claims the right of adjudicating upon the amount of abatement or allowance to be made to the butcher by the grazer or seller; they appoint an in-

Authority exercised
by the Guild of
Butchers.

spector (a butcher) in each flesh market of the city to view the carcass, and, on his report of the injury sustained, the master and wardens give a certificate, that they have viewed the carcass, and adjudicate on the amount of the allowance to be made; for this certificate they exact a fee of two shillings.

The sellers, upon whom this expense falls, complain that there is a leaning in the guild towards the butcher (the purchaser).—that the amount allowed is frequently too great,—and further, that the injury which the animal may have received is often occasioned by the neglect of duty of the corporate officers in not paying more attention to the accommodation of the public in the market itself, or by the violence of those employed by the butchers in driving the cattle from Smithfield. The payment of the sum adjudged by the guild of butchers is therefore frequently resisted, and it is then enforced by a summons to the Court of Conscience, where the original dissatisfaction is aggravated by a supposed partiality in the corporate court towards the decision of the guild.

No such deduction is made at Liverpool market, and this, amongst other reasons, is assigned by some graziers as a motive for giving it the preference over the Dublin market. The quantity of cattle of all descriptions sold here, either for exportation or home consumption, is very considerable, and the accommodation in the market place by no means adequate. There is no inspector of the cattle market, and during several months the greatest disorder and confusion is said to prevail there on market days, from the want of space and proper classification of the cattle. The neglect of this market by the corporate authorities has been frequently made a subject of remonstrance, and though occasionally attended to, is still the cause of much complaint.

In the year 1825, on a memorial from the salesmen of Smithfield, a certain portion of the market place, or rather one of the principal avenues leading to it, called the Hay Market, was allocated by the lord mayor for the sale of pigs. But this removal not producing the satisfaction that was anticipated, inasmuch as it impeded one of the entrances into the market place, another change was made in the year 1828, which, whether from the manner in which it was effected by the corporate functionaries, or from its interference with the interests of the pig factors living on the spot who were more immediately concerned, has been the subject of much complaint against the corporate authorities, and of a great deal of conflicting evidence, both before two committees of the House of Commons, and before us.

With a view, as stated on the part of the corporation, to the better accommodation of the public, the lord mayor in the latter year removed this market to an enclosed yard in May Lane adjoining Smithfield, but forming no part of the public market place. It was the private property of three members of the corporation as lessors, who imposed certain charges for the use of it. In the former market places at Smithfield no compulsory charge was made to the public beyond the commission to the factor on the sale, and a charge for penance to those who used the pens. This removal, which was not effected without considerable resistance on the part of the factors, and the employment of force by the lord mayor, was a source of great dissatisfaction to the freesteaders of the market. It is said that many dealers resorted in consequence to other markets, and the provision contractors complained that the supply to Dublin became therefore deficient. Partly owing to the charges made in the new market, partly perhaps to the injury done to the factors and to some of the inhabitants of the neighbourhood by its removal, partly perhaps under an impression that the object was to serve the owners of the new market who were members of the corporation and not to benefit the public, the right of the lord mayor to remove the market became questioned, and in the year 1830 two actions were brought against his lordship in the Court of Common Pleas. A verdict for £100 was had against the lord mayor in one, which was an action of trespass for forcibly entering the plaintiff's premises (an enclosed yard to which the factors agreed to resort, rather than to that selected by the lord mayor); in the other action, which was more immediately to try the right of removal, there was a verdict for the defendant. Examinations were lodged, and indictments were preferred by the corporate officers against one of the principal persons in promoting this resistance, but those were not proceeded with. The market has since been restored to its former situation in the hay market, where its inconvenience to the public is unquestionable.

The Hay and Straw Market at Smithfield is held on every Tuesday and Saturday. This market has been also the subject of legislative regulation. By the 4 Geo. I. c. 11, s. 12, continued by 7 Geo. II. c. 15, and by 11 Geo. II. c. 11, continued and amended by the 25 Geo. II. c. 15, each car load of hay and straw, brought for sale within the city of Dublin or liberties thereof, or liberties of St. Sepulchre's, Thomas Court, or Denore, was required to be 4 cwt. at 112 lbs. to each cwt., and in default the lord mayor, the seneschals of the respective liberties, and all justices for the county, were empowered to seize such defective load of hay or straw, and impose a penalty of 2s. 6d. a load on the owner; one moiety whereof was to go to the informer, and the other moiety to the poor of the parish. If the seizure took place on the view of the lord mayor, seneschals, or magistrate, the moiety which should otherwise go to the informer, was to be applied to the repairs of the highways in the county and suburbs and liberties; and similar penalties were imposed by these Acts for fraud in making up the article. Until the year 1814 hay and straw were generally brought into Smithfield market in small loads, not exceeding the weight required by the preceding statutes, 4 cwt., although occasionally double loads of 8 cwt. were to be had. In that year, under the authority of Alderman Beresford, then lord mayor, four weighing machines were erected in the market place, by the deputy clerks of the market, and at their private expense. They were appointed weighmasters for the purpose (one to each), and a charge of one farthing at first, but afterwards of one halfpenny, per cwt. was fixed by the lord mayor, and apparently acquiesced in by the farmers, as a proper remuneration to be

Removal of Pig Market.

Smithfield Hay and Straw Markets.

FAIRS AND
MARKETS.

paid by the public to the weighmasters for the cost of weighing and giving a certificate of weight to the purchaser. Since that period hay and straw are brought to market in loads of any quantity the farmer thinks proper; and the change of system has been most advantageous to the public. The statutes of 4 Ann. c. 14, and 25 Geo. II. c. 15, appear to limit the charge to 1d. a load.

It is insisted by the corporate authorities that all hay and straw sold in Smithfield must be brought to those weighing machines which are sanctioned by the lord mayor, and a ticket of the weight obtained from the corporate weighmaster.

At the weighhouse a register is kept of the number and weight of each dray or cart frequenting the market, and a corresponding metal number to be affixed thereto is provided, for which a fee of 2s. 6d. is paid to the weighmaster. The gross weight of the load and cart is ascertained on its coming to market, and the previously registered weight being deducted, on the net result, the halfpenny per cwt. is charged to the purchaser. Frauds are sometimes detected, such as changing the numbers, and adding to the weight of the cart after registry; but should the purchaser suspect this he can have the cart reweighed after delivering the articles. Unsold hay and straw are not weighed or charged for.

The number of these weighing machines being, it is alleged, found insufficient for the public accommodation, private weighing machines were set up in the neighbourhood, but without the sanction of the corporate authorities. These were permitted to be used by the public without interruption for some time; but in 1833 the then lord mayor compelled all those who brought hay or straw to the private weighing machine to have it reweighed at the corporate machine, and to pay the charge for weighing there: and the police, by his directions, prevented persons from going to the private weighing machine, alleging that, as clerk of the market, and under the authority of 25 Geo. III. c. 41, he had an exclusive right of appointing the persons who were alone to weigh for the public.

An action was recently brought in the court of King's Bench against the lord mayor to try this right; a verdict was had for the defendant under the directions of the judge who tried the case, but subject to the opinion of the court; and the case, after argument, has been decided in his favour.

Although the weighmasters of the hay market are sworn on receiving their deputation to perform the duties generally of the clerk of the market, and to adjust the weighing machines with the standard weights, this latter duty devolves on the inspector; and their duties are in practice confined to keeping the weighing machines, weighing the hay and straw, and giving the ticket of weight.

Their annual emoluments from fees on weighing probably amount to about £100 each, after deducting expenses and paying each £25 to the inspector.

Hay and Straw In-
spector, Duties of.

The duty of the Hay and Straw Inspector is to regulate this market, and adjust the weighing machines with the standard weights; to examine all hay and straw brought there for sale, so as to ascertain whether sound or unsound, or fraudulently made up; and if defective in these respects, to enforce the provisions of the Acts of Parliament already referred to.

He has two assistants, sometimes more, who are sworn to the faithful discharge of their duty by the lord mayor, and the parishes of the respective parishes of St. Paul's and Michael's act as auctioneers upon sales.

Emoluments.

His salary is £100 a-year, paid in equal portions by each of the four weighmasters of the market; and he considers himself also entitled to the moiety of all fines imposed by him, although he states that he has never appropriated any portion of them to his own use, but paid the fines as well as amount of securities over to the two parishes in which the market place is situated.

The present inspector was appointed fourteen years since by the then lord mayor, who was his brother-in-law, and he has been reappointed by every lord mayor since. He was an officer in the army. He is not a member of the corporation.

The duties of such an office are necessarily onerous, however faithfully and carefully discharged; and, accordingly, we found great dissatisfaction as to the manner in which they were performed. Doubts have been raised as to the legality of his authority, and open resistance to the exercise of it has been evinced. However, on an indictment against the party so resisting, the judge who tried the case sustained the authority of the officer, the traverser pleaded guilty, and the resistance has ceased. The system in itself seems very objectionable, and is the source of frequent complaint.

It is objected, and with reason, that the power of deciding on the quality of the hay or straw (for which, if found defective, the owner is subject to a penalty to a certain extent at the discretion of the inspector, besides the forfeiture of his property) should not be left to a single individual, perhaps incompetent, but, at all events, appointed annually at the will and pleasure of each successive lord mayor, and uncontrolled by the intervention of a market jury or any similar check.

It is also complained that the hay and straw are thrown down for inspection by the orders of the inspector in the open street, no matter what the state of the street or of the weather may be; and should it be found not saleable, either as fraudulently made up or defective in quality, the owner is left to reload it as he can, at great inconvenience, some expense, and probable injury to the article.

It is stated that this arbitrary course is adopted at the suggestion (not on oath) of persons employed as assistants by the inspector, who go through the market for the purpose, and whose remuneration is derived from the produce of the seizure, and who have exacted gratuities, by way of bribe, from the owner, or salesmaster on behalf of the owner, to relieve them from this annoyance, even where the commodity may be of the very best quality; should the hay or straw be seized as fraudulently made up, or defective in quality, it is sold by auction,

bought by jobbers, and resold in the market to the public, and so far the public are not benefited by the exclusion of an unsound article.

Another and very general course of complaint with respect to the hay and straw market is, that from the absence or inefficiency of the day police, a system of plundering the hay and straw brought to market has been practised to a great extent, not only in the market place, but in the streets and avenues leading to and from it. The factors of the market were at one time under the necessity of subscribing to pay a private watchman for the protection of the hay and straw; two or three policemen are now appointed to this duty.

The number of weighing machines is said to be insufficient, by which great inconvenience and loss of time are produced; and for this, as well as the cattle market, the place itself is too small for public accommodation.

It has been suggested to us, that no seizure should be made without the intervention of a market jury, or some similar tribunal; that a large covered place should be provided for examining the hay and straw, where there should be assistance given gratuitously to the owner if the article was not found fraudulent; that even damaged hay should be permitted to be sold, if offered for sale as such; that the number of weighing machines should be increased, and the market place enlarged, and that there should be an efficient market police.

The disposal of the hay or straw seized by the inspector, is not provided for by the Acts authorising the seizure; but in practice, the produce of it when sold, is allocated by the inspector, in the same way in which the moiety of the penalty is given by the Acts, namely, to the poor of the parish, or rather of the two parishes, on which the market place is situated.

The amount of cash paid over on account of the seizures to each of the two parishes of St. Michael's and St. Paul, for four years, was as follows:—

Amount of Seizures,
and how disposed
of

To St. Michael's, 1830	£17 3 6
1831	10 16 0
1832	8 7 6
1833	18 4 7
	54 11 7
Like to St. Paul's parish	54 11 7
	£109 3 2

The above is the net amount of the sales and fines imposed, after deducting the expenses attending seizure and sales; but the gross amount is much more considerable. By a return of seizures made by the inspector from the 4th of September to 21st of December 1833, it appears that the gross produce, during that short period, was £30 11 9

Out of which was paid to the poor but 13 7 3

Leaving for the Expenses £17 4 6

distributed partly, as fees to the assistants to the parish beadle, who acts as auctioneer, and to the weighmasters of the market. The productiveness of the sales is also affected by efforts made by some of the inferior factors to prevent persons from bidding at them. The resistance formerly made to these seizures and sales has not been made of late years.

There is an appeal allowed to the lord mayor from the decision of the inspector; but it is seldom resorted to.

Spitalfields Market is situated in the manor of St. Sepulchre's within the jurisdiction of the archbishop of Dublin; but a city crane is kept there, and by the Butter Acts of 1782 and 1812 the officers of it, a weighmaster and a butter inspector or taster, are appointed by the corporation. The rent and taxes are paid by the weighmaster. The scenschal of the archbishop and the market juries of the liberty still preserve their jurisdiction over it in other respects, and all weights and measures must be sealed or stamped by their authority.

Spitalfields Market.

It is a butter, bacon, and potato market, and for the sale of provisions generally. The situation and arrangements of it are sufficiently convenient, and it is much frequented.

The Duties of the Weighmaster are altogether confined to those which his name of office indicates.

Spitalfields' Weigh-
master, his Duties
and Emoluments.

He has the power of appointing a deputy. The present weighmaster's son acts as such, and he has two clerks, three scale porters, and other assistants of that class.

The present weighmaster was appointed in 1813, but not until the 19th of August. He is a member of the corporation.

His emoluments are derived from Fees payable at the following rates:—

Fees.

For weighing every sack of potatoes	2d.
" " bowl or eol of butter	2
" " draft of bacon consisting of three slices	2
" " carcass of hung beef	5
" " firkin of butter	3

The average amount of these fees is stated by the weighmaster to be £300 a-year. By the printed returns to the House of Commons, made by him preparatory to the last Butter Act, the emoluments averaged for seven years, ending 1827, £421 per annum upon the entire. The average of his emoluments as weighmaster of butter amounted to £62. 18s. annually.

He has received compensation under 10 Geo. IV. c. 41, as follows:—

For 1830	£22 1 10
" 1831	31 6 10
" 1832	34 12 4
" 1833	32 7 2

Total 123 8 2

FAIRS AND
MARKETS.

The exactions for weighing other commodities at this market are manifest evasions of the Acts restricting the charges of weighmasters, 4 Ann. c. 14, and 25 Geo. III. c. 15.

Until within the last six or seven years the weights used in the market were soaked with the city seal, but the clerk of the market to the liberty of St. Sepulchre's having then claimed the privilege of performing this duty and receiving the fees consequent upon it, all weights and measures must be sanctioned by his authority.

Kevin Street Mar-
ket.

Kevin Street Market is a very extensive hay and straw market, as well as for the sale of potatoes, fowls, eggs, and other provisions. This, though generally considered a city market, and one of its principal sources of supply, is within the liberty of St. Sepulchre's, and is alleged to be altogether exempt from the corporate jurisdiction. The officers of it, a weighmaster and butter taster, are appointed by the archbishop of Dublin. The lord mayor, however, claims a right to superintend it, and have the weights and measures used there sanctioned by his authority.

The very unseemly exhibitions, which the assertion of this right has sometimes produced, will be noticed in the account of the municipal jurisdiction, where also will be given a more particular account of its regulations and also the duties and emoluments of its officers.

Fish Market.

The wholesale Fish Market was, until lately, held on the corporate estate in Pill Lane. On an application from the inhabitants of the neighbourhood, who represented it as a nuisance, it was recently removed by the lord mayor to an adjoining enclosed yard, in Boat Lane, the property of two members of the corporation. The removal of this market was at first resisted by the factors, and when prevented from frequenting the old market in Pill Lane, they set up a market of their own rather than go to that which was provided by the lord mayor; but finding the new market more convenient, and the charges not greater than those in Pill Lane, the buyers and sellers have lately adopted the lord mayor's market.

Potato Market.

It is sufficiently commodious, and the charges for the use of it are moderate.

The great Market, for the sale of Potatoes, on the north side of the river, is in one of the avenues to the Little Green, called Petticoat Lane. A small portion of the present site is corporate property, and was the ancient potato market of the city. It is now rented from the corporation by two persons who are joint weighmasters and clerks of the market under the lord mayor, and who also are lessees of the remaining portion of the market to a private individual. The rent and taxes of the market amount to £242. 6s., independently of the expenses of scalemen, clerks, reprises, &c. The market is commodious, and the avenue to it convenient. Factors are also employed here between the seller and purchaser.

The charges to the public for weighing at the scales are 2d. per sack or basket actually weighed, which, it is alleged by one of the weighmasters, is barely sufficient to cover the expenses of the place. The same person alleges that considerable impositions are practised on the poor of Dublin in this, to them, necessary article of food, by a system which prevails at this market of getting, contrary to the provisions of the Act of Parliament, only one of several sacks weighed as a sample-sack, and then inducing the purchaser to buy a number of sacks on the same crane weight on the supposition of their all being of equal weight, when in fact they are very deficient, and he proposes to obviate this by making it compulsory to have every sack weighed. He proposes a reduction of 1d. in each sack to be weighed over 2½ cwt., and one halfpenny per cwt. on each sack under that weight.

By the 25 Geo. II., c. 115, s. 12, it is enacted that all potatoes shall be weighed at the beams of the place without fee, and the lord mayor is bound to provide a public beam and scales, and to give the purchasers of this necessary article of food the benefit of the foregoing enactment; but so far from this being the case, private individuals are enabled by the corporation to profit by this evasion of their duty.

Fruit Market.

The Fruit Market is held also in a part of the Little Green; but since the opening of the Northumberland Market (a private speculation of a gentleman of the name of Claxson, who has induced several of the dealers to come to his market), the old fruit market is less frequented.

Egg and Fowl Mar-
ket.

The Egg and Fowl Market is also a continuous part of the Little Green, situate in Halston Street. The site is the joint property of one of the aldermen and another individual. Their tenant is the clerk of the market, licensed by the lord mayor, who receives 1d. for every 120 eggs, and 1d. for every dozen fowl, or for a lesser quantity, from the farmer on going into the market. The wholesale purchasers, who afterwards retail them in the market place, pay him besides from 1s. 6d. to 2s. 6d. stallage per week.

Amongst the returns made by the several clerks of the peace in Ireland to the House of Commons, and printed in 1830, of the several schedules of tolls lodged with those officers, pursuant to the directions of the 57 Geo. III. c. 208, is the following schedule of the tolls collected in the markets of Dublin, (p. 70). By a notice, signed William Clarke, and dated 18th June, 1818, directed to the corporation and clerks of the peace, and given in the same return, it appears that Mr. Clarke had experienced difficulty in collecting the tolls, from the schedule not being lodged with the clerks of the peace, and posted in the public markets, as required by the before-mentioned Act, and was not in the due and full receipt of the tolls and customs therein mentioned; and that, inasmuch as the corporation of the city of Dublin have not complied with the provisions of such Act, in respect to the markets hereafter mentioned, he, in obedience to said Act, so far as he was enabled or empowered by the said corporation to deliver in such schedule accordingly, therewith and thereby delivers in a schedule of the tolls, customs, and duties of the markets in Green Street, Halston Street, Petticoat Lane, and Mary's Lane, in the city of Dublin, claimed by said corporation, as appears by the public proclamations of the lord mayor, copies whereof were in his possession; and Mr. Clarke, by his notice, further called on the corporation to put the said schedules in the markets, or that in default thereof he should do so himself, in order to guard against the penalties of the Act.

Schedule to which the foregoing notice refers.

POTATO MARKET.		d.
For peckage, and handing each sack of potatoes 3 cwt. and upwards	3	
For each cleave or basket under 3 cwt.	2	
For each small cleave or basket	1	
Factors for selling each sack or cleave	64	
POULTRY AND EGG MARKET.		
Eggs, per hundred	1	
Poultry, per dozen	1	
BUTTER MARKET.		
All draughts under 1 cwt.	3	
Ditto 1 cwt. and upwards	4	
FRUIT MARKET.		
For every dozen baggins of netherberries	1	
" basket of currants, cherries, strawberries, or gooseberries	1	
" kish of ditto	5	
" hand-basket of small fruit	04	
" small cleave	1	
" second size ditto	14	
" third size ditto	2	
" kish of apples, if more than one on a car	3	
" cartload of apples	6	
" small basket of nuts	1	
" cleave of ditto	3	
" basket of wall-fruit or hothouse fruit	2	
" article not herein enumerated	1	

GIVEN AND ARCHER, Clerks of the Peace, City of Dublin.

Besides the City Crane at Spitalfields, there were formerly three butter cranes in the City; one in Thomas Street, one in Queen Street, and the liberty crane of Thomas Court and Donore. To the two first, which were within the city, the weighmasters were appointed by the corporation, and the last being within the jurisdiction of the Earl of Meath's liberty of Thomas Court and Donore, the weighmaster of it was appointed by the Earl of Meath. In the year 1819, at the wish of the magistrates, and for the benefit of the export trade in butter, all three were united in one crane, called the United Butter Crane, now held at Thomas Street, and the three weighmasters continued to receive the fees and emoluments jointly, which by returns to the House of Commons in 1828, amounted to £173. 1s. 1d. a-year each on butter for export, and £20 a-year each for "open butter."

United Butter Crane, Thomas Street.

They have received as compensation under the 10 Geo. IV., c. 41, the following sums, viz.

For 1830	£157	2	6
" 1831	231	14	6
" 1832	284	15	4
" 1833	262	16	0

£936 8 4

Under the Butter Acts, a Butter Taster was appointed for the united crane and Spitalfields, first by the lord mayor and board of aldermen in 1816, and then by the seneschal of Thomas Court and Donore, nominating the same person, so far as his authority was concerned, in 1819. His duties, which are discharged by him in person, are to examine all butter exposed for sale in the markets.

Butter Taster.

From the returns ordered by the House of Commons to be printed in 1829 relative to the butter trade, the net average amount of these fees to the inspector for seven years, ending 1827, appears to have been £343. 8s. annually.

The number of casks of butter tested and proved by him in that period was 367,399, so that his charge must have been 2d. per cask, the legal charge, by the 32 Geo. III., c. 134, s. 13, being only 1d. for tasting, proving, and marking the quality. He alleges his fees "were regulated at different meetings of the mercantile body, publicly summoned in the years 1814 and 1815, by the then lord mayors Boreford and Shaw, for the object of making the office independent, and to compensate for the heavy expenses of branding in Dublin, otherwise, and in other ports, not required by the inspector."

Compensation under the 10 Geo. IV., c. 41, was granted to him as follows, viz.:

For 1830	£90	4	3
" 1831	132	6	0
" 1832	251	8	2

£473 18 5

The Green Hide Crane, in Bonham Street, is on the estate of the corporation, and was probably established there as a public crane on the passing of the 8 Geo. I. c. 7. s. 11. This Act directed that no green hides or calf skins should be sold in Dublin or liberties adjoining, except by weight, and at a public place appointed by the lord mayor or seneschals. And by the 12th section, sworn weighmasters were to be appointed there by each lord mayor or seneschals respectively, and were to have one farthing a hide for the performance of their duty. The Act was continued, and the fee raised to one halfpenny, by the 10 Geo. I. c. 9, s. 23, 24. It is now held by lease by the weighmaster, under the circumstances already stated, in reference to the appointment of that officer (page 17), so that it is in fact his private property, and

Green Hide Crane.

FAIRS AND
MARKETS.Duty of Green Hide
Weighmaster.

it is fitted up at his expense. Except in the months of November and December, when there is an extraordinary press of business, the accommodation at the crane is sufficient, and the situation of it is convenient to the trade.

The Duty of the weighmaster, as regulated by the several statutes already referred to, is not merely to weigh the hides, but to examine into and punish frauds in them, to inspect the quality of them, and to adjudicate on the proper allowances to be made, in case of disputes between the seller and the trader: if either party is dissatisfied with his decision, there is an appeal to a committee of seven tanners, formerly appointed by the lord mayor, but now summoned by the weighmaster.

Under the 39 Geo. III. c. 61, s. 2, the last of the before-mentioned Acts, the market is to be held at particular hours, on four days in each week, and penalties are imposed for selling at any other place, or at any other time, than that specified in the Act; but the weighmaster states, that he is obliged to give, either by himself or his deputy, a daily attendance at the crane.

His emoluments are from fees, according to the following scale: it is not posted in the office.

For weighing and inspecting each draft, consisting of five Salt Hides . . . 6d.

If consisting of hips, (a lighter description of Hide,) 9

Calf Skin, for inspecting, 2d. per doz.

weighing, 3d. per draft.

Horse Skins 3d. or 1d. each for inspection.

For fresh Hides (of cattle killed in Dublin) 3d. per Hide for inspection.

Besides the foregoing fees, which are alleged to be the usual fees received for fifty years, and to be lower than those charged at Cork and Limerick, the present weighmaster derives an additional income of about £50 from letting part of the crane, as stores to the trade, and from charges for storage for hides left in the crane beyond a certain period. After deducting all expenses, including a salary of £80 a-year to his deputy, the office is worth to the present possessor about £300 a-year.

The present deputy is son to the weighmaster.

It has been mentioned that the Acts regulating this office are no longer in force, although their provisions appear to be still acted upon. The provisions of these Acts have been in themselves found defective, and several meetings of the trade have lately taken place to consider the propriety of petitioning the Legislature for their amendment. The great object is alleged to be to vest more summary powers in the weighmaster, or his deputy, for the punishment of frauds.

The importance of the tanning trade to the city of Dublin is such as to demand immediate attention to the wishes of the manufacturers in this respect.

Leather Crane.

Under the general authority of public weighmaster, the lord mayor, some years ago, licensed an individual to open a public crane for weighing tanned hides: the premises were this individual's private property, and he incurred considerable expenses in fitting them up; but the trade considering that this public crane afforded them no advantages beyond what their respective cranes afforded, were unwilling to submit to the tax which the use of it would have imposed, and they accordingly combined against the owner. It is now given up.

Corn Market.

The charter of George I., as already stated, empowered the corporation to hold a free market for corn every Monday and Thursday, and to take to their own use the tolls and customs of the market.

By the 16th section of the 25 Geo. III. c. 63, (an Act for the encouragement of agriculture,) it was enacted that the mayor, recorder, aldermen, sheriffs, and representatives in Parliament, of and for every seaport, town, or city, and the knights of the shire for the several counties contiguous to such town or city, all for the time being, should be commissioners for providing a proper and sufficient place for holding the corn market therein, and that all the powers contained in several Acts of Parliament (those constituting the Commissioners of wide streets,) should be vested in the new commissioners, or any seven or more of them, for the purpose of procuring such market place, and of making wide and convenient passages thereto.

By the 17th section they were enabled to procure ground by lease or otherwise in perpetuity, (not to exceed two acres,) and passages of 50 feet in width.

The 18th section of this Act directed that the lease of such ground should be made unto, and the rents thereof be payable by, the corporation of such town or city; and that all grounds, houses, or tenements which should be purchased as aforesaid, should be paid for by, and be vested in, the said corporation, for the sole purpose of being applied for holding a regular weekly market of corn therein; and that so soon as the said corporation should come to be erected, or there should be otherwise erected thereon, all necessary buildings, and conveniences for the sale of corn, the corn market of such town should be duly and regularly held therein, and in no other place.

By the 20th section, the grand jury of the county of the town or city were enabled at one or more assizes to present such sum as should appear to them to be necessary, upon an affidavit and plan being laid before them, for erecting the several buildings, walls, fences, and railings, on such grounds; and also to present from time to time such sums as should appear necessary for repairs, &c., and likewise a sum of £200 for the salary of a clerk or one or more bailiffs, for cleansing, sweeping, and taking care of such market.

Thomas Street
Market.

A market-house was erected in 1725 by the corporation of Dublin, for the sale of corn in Thomas Street, and continued there until removed about the year 1814 by the commissioners for making wide and convenient streets in Dublin, when the present corn exchange was erected as hereinafter noticed.

Grand Canal Har-
bour Market.

By the 26 Geo. III. c. 21, s. 41, reciting that the owners of the several commodities brought by the Grand Canal had been put to very considerable expense by being obliged to convey such commodities to the several markets in the said city appointed for the sale thereof, whereby

the advantages of water carriage were greatly diminished, and the prices of such commodities increased, it is enacted that all commodities whatever, brought by the said Grand Canal to the said city, might be sold upon the banks or quay of the said canal, near James's Street, commonly called the Canal Harbours, and that said bank or quay should be deemed a legal market for the same, any law, custom, franchise, or usage, to the contrary notwithstanding. And that the corn, &c., sold there should be entitled to the same bonuses (given by former statutes) as if sold in Thomas Street, or any of the other markets in the city of Dublin.

By the 22d section of said Act owners and factors were directed to make returns to the proper officers of all commodities sold, and were made subject to the same regulations and restrictions as the owners of all such commodities sold in any of the other markets of the said city were then liable to.

And by the 48d section it was directed that corn, meal, malt, or flour, should be sold on said bank or quay only on Tuesdays or Fridays, on such other days as the lord mayor of the city of Dublin should appoint, not being less than two in each week; and the clerk of the markets of the said city was required to attend the sale of corn on the said banks by himself or his deputy.

By the 24th section of 30 Geo. III. c. 30, it was enacted that to enable the lord mayor of the city of Dublin to make certain corn returns with greater convenience and accuracy, and for the better regulation of the corn market of said city, that Wednesday and Friday should be the market-days at the market-house in Thomas Street, and Tuesday and Thursday only in each week should be the market-days at the Grand Canal Harbours, on which days respectively it should be lawful for every species of corn and grain, meal and flour, to be brought to and sold in said markets.

Both those markets are now discontinued, and the general corn-market of the city of Dublin is held at the Corn Exchange, on Burgh Quay.

From the very remote situation of both Thomas Street and Grand Canal Harbour Markets, and the control exercised over the merchants by the corporation through the lord mayor and clerk of the market, much inconvenience was felt by the trade; to remedy which, as well as to evade the payment of toll claimed by the corporation on all corn sold in the market, it had been for some time in contemplation to erect a building of their own for the purposes of their trade, and where all corn might be bought and sold by sample.

The Legislature appears to have countenanced this proposed alteration of system, for in 1814, by the 2d section of the 54 Geo. III. c. 81 which empowered the collector of the port of Dublin to receive a certain duty of 2s. 6d. on every entry inwards and outwards in the port of Dublin, imposed by the 45 Geo. III. c. 18 (except as in the said Act is excepted), and pay the same to his Majesty's Exchequer, the Commissioners of the Treasury were to pay 6d. thereof to the trustees of the Royal Exchange in Dublin, for keeping same in repair, and the remaining 2s. were directed to be paid to the use of the corporation, for erecting buildings for commercial purposes in Dublin, to be by them applied in manner required by the said recited Act of the 45 Geo. III. "until any corporation should be established for the purpose of erecting a corn exchange in the city of Dublin; and, whenever any such intended corporation should obtain a charter of incorporation from his Majesty's house, &c., then the commissioners were to pay said last mentioned 2s. to said last mentioned corporation, to be applied by said corporation, in the first place, to discharge any debt due from the said corporation for erecting buildings for commercial purposes in Dublin, and the remainder of such sum to be applied towards discharging the interest of such sum or sums of money, not exceeding £15,000, as should be borrowed for erecting and finishing such corn exchange, and towards the discharge of the principal sum so borrowed, and for so other purpose; and to be duly accounted for before the commissioners for auditing the public accounts."

Shortly after the passing of this Act, (in 1815,) a joint-stock company was formed and incorporated by Royal Charter on the 6th May same year, under the name of "The Corn-Exchange Buildings Company of Dublin."

By this charter, after reciting the petition of certain persons therein named, "either actually engaged or interested in the purchase and sale of grain, malt, meal, and flour," in behalf of themselves and other persons, merchants connected therewith, being traders of the city of Dublin; and setting forth that the convenience of said trade within the said city of Dublin, and the intercourse of all persons connected therewith, would be essentially promoted by the founding of buildings to be appropriated to that purpose, situate in a convenient part of the city, and that they had subscribed sums of money in shares of £50 each towards a capital stock for the foundation and support of such an establishment, and that a committee (which they had appointed) had agreed for the purchase of an extensive lot of ground on Burgh Quay, whereas to construct a suitable building, and had received and were ready to expend part of their subscription; the petitioners were incorporated "for the purposes of founding, constructing, regulating, and maintaining all such buildings and other improvements as they, or their successors in their corporate capacity, should deem necessary for the convenience of commercial dealing and intercourse, and for the accommodation of persons exercising trade, and particularly the corn trade, within the said city of Dublin." A committee of fifteen directors was to be chosen annually by ballot, by and from amongst the company, to manage its affairs. Their capital was not to exceed £15,000, unless increased by two successive general assemblies to £30,000, which was to be its utmost limit. The committee were empowered to demise, alienate, or mortgage any part of the grounds, buildings, or revenue, by a previous order of one, and a subsequent ratification of another, general assembly; and the committee were further enabled to appoint a treasurer, secretary, and other officers.

The company, after its incorporation, proceeded to erect the present Corn Exchange. They borrowed a sum of £15,000, which, with their own capital of £6,000, and the produce of the duties given by the 54 Geo. III. c. 81, above referred to, were, however, insufficient to

complete the building and the purchase of the ground. The 54 Geo. III. c. 81, was but temporary; and by the 8 Geo. IV. c. 128, rectifying, amongst other things, that the debt remaining undischarged in respect of the said Corn Exchange amounted to the sum of £7,800, and that the public credit was pledged for the payment of the said sum of money so borrowed, (with other sums,) and that it was expedient that same should be discharged, the Commissioners of the Treasury were empowered to advance out of the Consolidated Fund to the company a sum sufficient to complete it, on a mortgage of the 2s. duty granted to them by the 54 Geo. III.; and the building was soon after completed. By an increase of their capital stock to £12,000, on terms advantageous to the subscribers, and the annual produce of the 2s. duty given to the company under the Act, they were enabled finally to discharge their debts in 1827; the dividend on their stock is payable from the stallage or standings in the Exchange, and the rent of apartments connected with the building.

The whole cost of the purchase and building was about £25,500.

The days on which it is open for the sale of corn are Tuesdays and Fridays, from eleven to one o'clock. All corn is sold by sample.

The lord mayor and corporation officers have no control whatever over this establishment. On its first formation they claimed the right of sending their own clerk of the market and inferior officers to preserve order, but the company would not permit their interference. An officer of the corporation, the clerk of the corn table, however, attends there to receive and make the returns of sales as directed by the Bakers' Act (45 Geo. III. cap. cxi, Loc. & Pers.); but his attendance is only permitted there by the company for public convenience, and so jealous are they of any interference on the part of the corporation, that when this officer, on the printed returns made by him to the lord mayor, subscribed himself clerk of the corn table and *comptroller of the corn market*, they insisted on the disuse of the latter designation.

It is worthy of observation that, although the charter of Geo. I. grants to the corporation the right to hold a corn market with all tolls, and though the 25 Geo. III. c. 62, directs them to hold a corn market, none such is in fact now held. The Corn Exchange is not, legally speaking, a market, nor is the right to hold a market given to the company by their charter.

In 1767 a sum of £13,266, 18s. 4d. was granted by the Parliament of Ireland (7 Geo. III. c. 1, a. 7), to the commissioners of wide streets, "to enable them to purchase grounds for the purposes of widening the streets, accommodating the Castle, and erecting an exchange on Cork-hill, opposite Parliament-street;" and in the same session an Act was passed (c. 22,) "for promoting the trade of Ireland, by enabling the merchants thereof to erect an exchange in the city of Dublin." This Act states that the money was granted at the instance of the merchants of the city of Dublin, and that a convenient and proper exchange for the merchants and traders at Dublin to meet in and transact business was greatly wanted, and the said merchants had endeavoured with great care and assiduity to collect a fund for the building, and were willing to erect it and keep it in repair; and as it was necessary that the ground should be appropriated for the purpose for ever, and that some select body of merchants and traders, with others, should be vested with powers to plan out, erect, and complete the building, and from time to time, for ever, to repair and keep it in order, it was directed that the commissioners of wide streets should convey the ground unto the guild or corporation, called The Masters, Wardens, and Brethren of the Corporation of Merchants, or Guild of the Holy Trinity of the City of Dublin, and their successors, for ever; and it was vested in the guild for the sole purposes and uses of this building; and sixteen of the merchants, the lord mayor, sheriffs, the city representatives, the city treasurer, and the senior master of the guild of merchants, were constituted trustees for its regulation, and were incorporated as such. A mode of filling vacancies, by the guild of merchants, was appointed, and the trustees were empowered to take securities and enter into contracts relative to the execution of their trust; to nominate a treasurer, clerk, or register, and other necessary officers and servants, with suitable salaries and wages, to hold during their pleasure, and to make bye-laws for the regulation of the exchange and the government of their officers and servants.

In 1819 an inconvenience arose from the enactment in the 7 Geo. III. c. 22, requiring that the merchants to be elected, should have the allowance of 6 and 10 per cent. at the Custom-house as wholesale merchants, which had ceased by law, and there were then 8 vacancies in the body of 16 elective trustees; and by the 59 Geo. III. (Loc. & Pers.) c. lxx., it was enacted, that by public notice in the "Dublin Gazette" there should be convened at the common hall of the guild of merchants an assembly of such brethren of the guild, not less than 30, as should be *bona fide* wholesale import merchants of the city, and not retailers of any goods, wares, or merchandise whatever, for the purpose of electing so many merchants, being free of the said guild of merchants, not being retailers as aforesaid, but being actual *bona fide* wholesale import merchants, and having been so for three years last past, as should be requisite to fill the vacancies. The masters and wardens of the guild were to convene such assemblies within 10 days, or at furthest a month, after notice given them by the surviving trustees, or any seven of them; and, if such elections were not duly made by the assemblies of the guild at the expiration of that time, the trustees themselves were empowered to supply the vacancies at a meeting to be convened in the trustees' room at the Royal Exchange by public advertisements in the newspapers, and by summons.

A duty of 1s. was imposed on every entry inwards in the port of Dublin, save port entries and of coals, in 1784, by the 23, 24 Geo. III., c. 30, ss. 2, 3, to be paid to the trustees towards discharging debts contracted by them for building and furnishing, and for repairs. This duty was continued annually, and directed by the 25 Geo. III. c. 11, to be accounted for before the Import Commissioners, and increased to 1s. 6d. by the 36 Geo. III. c. 2, and 37 Geo. III. c. 3, and to 2s. by the 38 Geo. III. c. 5, and to 2s. 6d. by the 39 Geo. III. c. 8, 40 Geo. III. c. 4, 41 Geo. III. c. 17, 42 Geo. III. c. 31, and so on to the 45 Geo. III. c. 18, already mentioned.

By the 36 Geo. III., 37 Geo. III., 38 Geo. III., the trustees of the Exchange were directed to apply the surplus of this duty, after payment of the debts, and repairs to Exchange, "to the use of the several merchants and traders who have entered into subscriptions for erecting buildings for commercial purposes." By the 39 Geo. III., 40 Geo. III., &c., 3s. of the 2s. 6d. duty were allocated for the Commercial-Buildings' Company, and 6d. to the Trustees of the Royal Exchange, and it was continued by the 45 Geo. III. c. 18, and 54 Geo. III. c. 81, as we have above stated, until the incorporation of the Corn-Exchange Company.

The Assize of Bread within the city and county of Dublin, and liberties thereof, is now regulated by the 45 Geo. III. cap. cxi., Loc. & Pers. (the Baker's Act,) which, after repealing the several Acts of the Irish Legislature on the same subject enumerated in the margin, as having been found ineffectual, directs, among other things, (6th section,) all merchants, &c., who import flour, wheat, or meal of wheat, into Dublin, to make returns on every Friday in each week, on oath, to the lord mayor, of the quantities sold by them in the preceding week, specifying the description of flour, &c., the price, and the names of the persons to whom sold. By the 7th section returns are likewise required, on oath, from the respective clerks of the markets, to the lord mayor, and the coroners of St. Sepulchre's, and of Thomas Court and Denes, of the quantities sold in their respective markets, specifying also the quality and price; and by the 8th section the bakers are empowered to appoint, at their own expense, a superintendent of their own to check those returns, and superintend the striking the assize of bread. By the 11th section the collector of the port of Dublin is required to return to the lord mayor, weekly, an account of the quantity of flour, &c., imported, and the names of the persons who import same; and, by the 12th section, entries of all such returns, and the middle price of wheat as ascertained therefrom, shall be made by the lord mayor, in a book to be kept at the market-house, to which all persons are to have access. By the 13th section each baker is to make a weekly return, according to a certain printed form given in the Act, of all meal and flour bought by him, and he is bound to take an oath to act in conformity with the Act of Parliament. Various penalties are imposed for fraud or violation of its prohibitions, and directions and powers given to the magistrates to detect those frauds, and enforce the penalties. The lord mayor is (sec. 23) directed to strike the assize of bread on every Friday from the average price of wheat, and of all kinds of flour fit for making of bread, as ascertained from the preceding returns, according to a table annexed to the Act, and the price and assize so set takes place, and is in force, from the Monday following till the next assize shall be set. Bakers are, by the 4th section, bound to buy only in the public corn market, except corn imported, which may be bought from the importer, and no market is to open till after the ringing of a bell at 11 o'clock each market day.

Under this Act the bakers appoint a superintendent of corn returns, who attends at the Corn Exchange, and checks the returns made by the corporation officer. The returns required from the corn-brokers are not made.

The Minor Markets of Dublin do not require any detailed notice. They are all private property, but under the jurisdiction of the market juries and of the lord mayor, whose duties, in respect to them, have been already referred to.

The general state of these markets is discreditable to the municipal authorities. They are confined in space, and the approaches to them narrow and inconvenient. Sufficient attention to cleanliness is by no means shown. There are no public slaughter-houses, and those used by the butchers in the vicinity of the markets are a serious nuisance in the neighbourhood. By the ancient oath administered to the chief magistrate of the city he was enjoined "to see the market kept decent and in order, that there be no carion or stinking meat sold, no false weights or measures kept amongst the sellers, whereby the buyers may be damaged, but to take all such away, and to be given to the poor of that parish in which the same be forfeited;" and, again, "not to suffer any cattle to be slaughtered within the walls;" and, although this oath is no longer administered to the lord mayor since the establishment of market juries, on whom much of the duty has devolved, attention to the state of the markets is still considered to form an important part of his functions, and he, in fact, exercises a very general authority over them.

The extent of patronage which the markets afford to the corporation will appear from an enumeration of the officers appointed by them, namely:—

Deputy clerks of the market	4
Smithfield hay and straw weighmasters	4
" " inspector	1
Weightmaster of butter cranes	1
" " grain hide cranes	1
" " leather cranes (when in existence)	1

being 11 officers directly nominated by the corporation or the lord mayor. The lord mayor, besides, exercises the power of granting or withholding at pleasure licences to hold markets in the case of the lessees of the

Fish market.
Potato and fruit market.
Egg and fowl market.

With this power and authority, and with the large funds at long at the disposal of the corporation, it has long been felt by the public, and we think justly, that, had the corporation been more strongly impressed with a regard for the comfort and convenience of their fellow-citizens, efforts would have been made to imitate the examples set by the corporations of London and Liverpool and other great towns in England, with respect to their public markets.

The exercise of the alleged power in the lord mayor of removing the markets as he, in his discretion, thinks fit, has been recently the occasion of much dissatisfaction and complaint. A

Assize of Bread.
1 Geo. II. c. 16.
29 Geo. II. c. 11.
19 Geo. III. c. 17.
13 & 14 Geo. III.
c. 27. 17 & 18 Geo.
III. c. 17. 18 & 19
Geo. III. c. 23. 19
& 20 Geo. III. c. 26.
21 & 22 Geo. III.
c. 28. 22 Geo. III.
c. 26.

Minor Markets, and
General Remarks.

General Remarks
on Markets.

FAIRS AND
MARKETS.

good deal of conflicting evidence has been given on the subject before a Committee of the House of Commons in 1830, (printed by order of the House in 1834,) and much also has been laid before us on the same subject. The potato market has been removed from the ancient market-place in the Little Green, or Green Street, to May Lane, and again restored. The fish market from Pill Lane to Boot Lane; and the pig market, first, from one part of Smithfield to another (the Haymarket); thence to May Lane, and again restored to the Haymarket. All these changes were effected with much difficulty, and after considerable resistance offered to the corporate authority; the use of the police force sometimes was resorted to, and each market day exhibited a scene of violence. On one hand corrupt motives were attributed to the lord mayor for the change, which was stated to be uncalculated and injurious, and intended either to benefit the property of himself or of his friends, members of the corporation; while the lord mayor, on the other hand, and his partisans, allege that the sole motive was to benefit the public. We have not ascertained that any direct personal motive could have influenced these acts on the part of the lord mayor, although the fact of the proposed new markets being all the property of members of the corporation is undoubted. However, the struggle has for the present terminated by the restoration of two of the markets to their old sites; the third, the fish market, being the only one in the change of which the public seem to have acquiesced. But the dissatisfaction still continues; nor can this be wondered at when, in addition to the usual prevailing causes of jealousy towards the corporate authorities, it is found that, in reference to the markets, the same individual who, as lord mayor, enforced, at the head of the police of the city, the removal of the market one year to a favoured spot, in the next, as President of the City Court of Conscience, compels the payment of the arbitrary charges imposed in the newly-created market, to which the public are compelled to resort.

VII.—CORPORATE PROPERTY.

CORPORATE PRO-
PERTY.
REVENUES.

The Revenues of the corporation are considerable, and are derived from various sources, viz.: first, the rents of their estates; secondly, the tolls or duties called *slippage* and *anchorage*, collected from vessels entering the river Liffey; thirdly, a small annual sum received for minutes' money and church cess out of the lands of Clontarf; fourthly, a casual revenue arising from fines on renewals of leases, fines on admissions of freemen, and fines imposed at the quarter sessions; and, fifthly, the rents or *rates* for supplying the city with water, called the Pipe-water Revenue. The corporation also, until lately, collected custom tolls, according to the schedule, of which a copy has been given in this Report. Goods of freemen and goods coming into the city for private use were exempted from these customs. They were collected until the year 1818, and produced a revenue of about 5,000*l.* per annum, out of which, under the provisions of the statutes already referred to in pages 75, 82, &c., the corporation paid the sum of 2,000*l.* to the commissioners for paving, lighting, and cleansing the city.*

EVIDENCE.

The rents received by the corporation arise from four distinct Estates, the denominations of which, in the city treasurer's accounts, are as follow:—

- First, Ancient Revenue.
- Second, St. George's Rents.
- Third, All Hallows or All Saints' Rents; and,
- Fourth, St. Mary's Abbey and Thomas-Court Rents.

Ancient Revenue.

The first estate, called the Ancient Revenue, consists of premises in and near the city, the ferries on the Liffey, and two payments, one of 500*l.* and the other of 300*l.* per annum, of late Irish currency, made from the Irish Exchequer.

The corporation claims a prescriptive title to the ground and houses comprised in this portion of their estates. The ferries are claimed under the grants of the river Liffey made by John and Henry III., but seem more properly derivable from the grant of the ferry by Charles II.

The gross amount of the rents of this estate, as returned by the city treasurer in a rental annexed to his accounts for the year ending the 29th September, 1834, is 8,798*l.* 19*s.* 5*d.*

St. George's Rents.

St. George's Rents are the rents of some tenements in the city of Dublin. They amount to 213*l.* 19*s.* 4*d.*

All Hallows' Rents.

All Hallows or All Saints' Rents arise from certain lands formerly the possessions of the dissolved monastery of All Hallows, granted to the corporation by Henry VIII. They consist of lands at Baldoyle, about six miles from Dublin; the lands of Clontarf, Donnybrook, Colinstown, and Ballysadden; and several valuable tenements in the city. The rental of this property, by the account to 28th September, 1834, is 4,585*l.* 15*s.* 8*d.*

St. Mary's Abbey
and Thomas-Court
Rents.

St. Mary's Abbey and Thomas-Court Rents are derived from premises in the city, formerly the possessions of the dissolved monasteries of the Virgin Mary and St. Thomas, and were granted to the corporation by Elizabeth and Charles I.

The property is entirely situate within the city, and its rental, by the same account, is 1,385*l.* 6*s.* 4*d.*

The gross amount of the rents of these several estates is—

Ancient Revenue	£8,798	19	5½
St. George's Rents	213	19	4
All Hallows or All Saints' Rents	4,585	15	8
St. Mary's Abbey and Thomas-Court Rents	1,385	6	4

£14,984 0 9½

We annex a copy of this rental.

* The following sums are credited in the treasurer's accounts as received for tolls in the years

1815	£1,567	10 <i>s.</i>	0 <i>d.</i>
1816	4,967	10	0
1817	3,750	0	0

ANCIENT REVENUE.

Original Tenants Names.	Holdings, where situated.	Yearly Rents.		Amount due 25th Sept. 1833.		Half-year to 25th Sept. 1832.		Half-year to 25th Sept. 1834.		Amount due 25th Sept. 1834.		Remarks.
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
1 Richard Ginn	Tenage over St. Andrew's	1	5 0			0	11 7	0	11 6			
2 John Ennoble	Tenement near Newgate	40	0 0	30	18 5½	16	9 3	16	9 2½	2	15 4½	
3 J. and J. Wile	House, Thomas-street	6	0 0	5	10 9	2	15 4½	2	15 4½			
4 William Ellis	Ground, Ornament-st.	39	10 0	35	10 9	17	15 4½	17	15 4½	3	13 10	
5 Lord Sauray	Ground, called the Pill	6	0 0	7	7 8	3	13 10	3	9 2½			
6 Sir William Under	Island behind his house	1	0 0	0	18 5½	0	9 3	0	9 2½			
7 Sir William Davis	Ground behind Hoguen-green	9	0 0	8	6 3	4	3 1	4	3 1			
8 Sir J. Beggins	Street behind Lazon's-hill	300	0 0	184	12 4	92	6 2	92	6 2			
9 Richard Nelson	Ground west of the bridge	5	0 0	4	12 4	2	6 2	2	6 2			
10 Sir William Under	Ground near his house	2	0 0	1	16 11	0	15 5½	0	15 5½			
11 Arthur Dawson	Pub-market, Church-market	50	0 0	40	3 1	23	1 6½	23	1 6½	60	4 7½	
12 Lady Macaragoe	Leighway	6	0 0	5	10 9	2	15 4½	2	15 4½	2	15 4½	
13 Richard Ginn	Tenement, Hammer-bus	7	0 0	6	9 3	3	4 7½	3	4 7½			
14 Patrick Grogan	Town Ditch, Weenwood-gate	91	0 0	74	15 4½	37	7 8½	37	7 8	0	9 3	
15 St. Andrew's Parish	Church and church-yard	0	3 4	0	3 1	0	6 2	0	6 2			
16 Jonathan Armer	Strand, north side of Liffey	2	10 0	2	0 2							
17 John Murphy	House in High-street	30	0 0	27	13 10	13	16 11	13	16 11			
18 Richard Jackson	Do. (west, near No. 391)			24	18 5½					24	18 5½	
19 Do.	Do.			30	9 2½					30	9 2½	
20 Joseph Hoare	Cora Market	25	0 0	32	0 2					120	4 8	
21 John Ballow	Ground, Schoolhouse-lane	6	6 0	5	16 4	2	17 2	2	19 2			
22 His Majesty	Out of the Irish Exchange	350	0 0	451	10 8	230	15 4½	230	15 4½			
23 James King	Part of wall, North-gate	1	0 0	0	18 5½					0	18 5½	
24 Mary Byrne	Canons' Back-house	8	0 0	7	7 8							
25 Doctor N. Forster	Town Ditch over Dunbragg-st.	1	17 8	1	14 0	3	13 10	3	13 10			
26 M. Persson	Part of Town Wall and Ditch	5	0 0	4	12 6	2	6 2	2	6 2	12	3 3	
27 Earl of Lincolns	Part of City Wall, Judas's-street	6	0 0	5	10 9	2	15 4½	2	15 4½			
28 John Smith	Part of City Wall, North-gate	1	0 0	0	18 5½					3	18 10	
29 James Kang	Ground, left side of Fian's Castle	13	0 0	0	4 7½	6	0 0			5	10 10	
30 Isaac Ambrose	Part of Hoguen-green	49	0 0	36	18 5½	18	9 3	18	9 2½	6	0 0	
31 John Temple and wife	Ground, Canal-street	13	0 0	16	12 4	8	6 2	8	6 2			
32 Thomas Pleasant												
Carried forward		3,056	9 6½	222	12 16½	36	8 11	473	16 7	491	17 3	

CORPORATE
PROPERTY.

ANCIENT REVENUE.—Continued.

Original Tenants' Names.	Holdings, where attached.	Yearly Rent's		Ancient due 1813		Ancient due 1813		Half-year to 1915 Sept. 1821.		Half-year to 25th Sept. 1824.		Balances.				
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.			
114 Thomas Meyler	Brought forward	12	1	6	3,833	13	10	546	14	9	131	7	11	£.	s.	d.
115 Do.	Ground, St. Andrew-street	12	1	6	11	2	11	1,344	9	1	1,001	12	2	730	12	8
116 Do.	Do.	10	2	6	16	15	7	5	7	4	15	11	24	..	..	..
117 Thomas Trenchard	Do.	17	6	6	15	19	10	7	10	11	7	19	11	..	..	..
118 Do.	Do.	15	13	6	14	10	9	7	5	4	7	5	4	..	..	..
119 Do.	Do.	12	1	6	11	2	11	5	11	5	5	11	5	..	..	..
120 John Kerr	Do.	13	13	0	12	12	0	6	6	0	6	6	0	..	..	..
121 Do.	Do. (from No. 292)	10	0	0	9	4	7	4	12	4	6	12	3	..	..	..
122 Edward Beatty	Ground, Exchange-street.	12	10	0	11	10	9	5	15	5	5	15	4	..	..	..
123 Thomas Meyler	Do.	14	0	0	13	18	5	6	9	3	6	9	2	..	..	..
124 Edward Beatty	Do.	14	0	0	12	18	5	5	6	2	5	6	1	..	..	..
125 Thomas Trenchard	Do.	11	10	0	10	19	5	4	3	1	4	3	0	..	..	..
126 Do.	Do.	9	0	0	8	6	1	4	3	1	4	3	0	..	..	..
127 Do.	Do.	9	0	0	8	6	1	4	3	1	4	3	0	..	..	..
128 Do.	Ground, west side of Twenty-street	19	0	0	17	10	9	..	..	..	..	..	..	..	..	..
129 Joseph Kerr	Ground, St. Andrew-street	16	1	6	15	12	3	48	19	7	23	13	6	..	..	..
130 Thomas Blakney	Do.	17	2	6	13	15	5	23	13	6	36	9	10	..	..	..
131 Do.	Do.	11	17	6	10	19	2	32	17	7	31	11	4	..	..	..
132 Do.	Do.	11	8	0	10	10	5	31	11	4	31	11	4	..	..	..
133 Do.	Do. (from 299, 300, 307, 308, and 309.)	7	12	0	7	0	3	21	0	10	..	..	..	..	..	..
134 Do.	Do.	9	10	0	9	15	4	25	6	1	..	..	..	..	..	..
135 Do.	Do.	12	0	0	11	1	6	33	4	7	..	..	..	..	..	..
136 Do.	Do.	20	0	0	19	0	9	9	4	7	..	..	..	..	..	..
137 Do.	Ground, Werburgh-street.	19	17	0	18	6	5	..	..	..	..	..	..	..	..	..
138 Rev. B. Arthur	Ground, Arnsfeld-count.	78	0	0	67	7	6	33	13	10	..	..	..	..	..	..
139 Sir T. Blackall	Do.	9	0	0	8	6	1	4	3	1	..	..	..	..	..	..
140 Jane Cates	Do.	12	13	0	11	13	6	6	6	11	..	..	..	..	..	..
141 Richard Gurn	Ground, Sallish-street	12	13	0	11	13	6	6	6	11	..	..	..	..	..	..
142 William Alder	Do.	15	8	0	14	4	3	7	2	2	..	..	..	..	..	..
143 William Smith	Do.	14	17	0	12	14	2	6	17	1	..	..	..	..	..	..
144 Thomas M'Gibbon	Do.	13	4	0	12	8	6	6	1	10	..	..	..	..	..	..
145 Thomas Toddend	Do.	23	13	6	22	3	1	15	21	7	..	..	..	..	..	..
146 Do.	Ground, Grafton-street	22	14	6	20	4	2	8	6	9	..	..	..	..	..	..
147 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
148 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
149 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
150 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
151 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
152 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
153 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
154 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
155 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
156 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
157 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
158 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
159 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
160 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
161 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
162 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
163 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
164 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
165 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
166 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
167 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
168 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
169 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
170 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
171 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
172 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
173 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
174 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
175 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
176 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
177 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
178 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
179 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
180 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
181 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
182 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
183 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
184 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
185 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
186 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
187 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
188 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
189 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
190 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
191 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
192 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
193 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
194 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
195 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
196 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
197 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
198 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
199 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
200 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
201 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
202 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
203 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
204 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
205 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
206 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
207 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
208 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
209 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
210 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	..
211 Do.	Do.	24	0	0	21	0	5	9	11	1	..	..	..	..	..	

ANCIENT REVENUE—Continued.

Original Tenants' Names.	Held by, where situated.	Yearly Rents.			Arrears due 28th Sept. 1837.			Total due to 28th Sept. 1837.			Half-year to 28th Sept. 1834.			Arrears due 28th Sept. 1834.			Balance.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
195 Hugh Cuthbert	Brought forward	4,572	3	2½	4,340	9	6	213	8	4½	1,835	9	10	1,165	1	6½	61	0	8½
196 John Batty	Ground, Langan-street	5	0	0	4	12	3	2	6	0½	2	6	3½	2	6	0½			
197 St. Paul's Parish	Three Lots of Ground, Exchequer-street	48	8	0	44	5	11½	0	11	6½	22	4	5½	0	16	2			
198 Mr William Worthington	Ground, O'Connell-street	0	5	0	0	4	4½	17	5	9	17	5	9	17	5	9			
199 John Wylie	Do.	37	9	2	34	11	6	46	3	1	15	15	0	46	3	1			
200 Michael Dwyer	Henna, Trillick-street (now 28½)	34	2	6	31	10	0				15	15	0						
201 John Shan	Do.	35	0	0	32	6	2½				16	3	1						
202 Thomas Barker	Ross, College-green	70	0	0	64	12	3½	935	9	2				338	1	5½			
203 David Courtney	Ground, O'Connell-street	15	4	6	14	1	1				7	0	5½						
204 Frederick Drury	Ground, Little Ship-street	18	10	0	12	9	8				6	15	3½						
205 Do.	Do.	15	0	0	13	16	11				9	18	1½						
206 Bartholomew Herbert	Do.	6	6	0	5	16	3				6	4	7½						
207 Do.	Do.	14	8	0	13	5	10				11	16	1½						
208 Robert Boylan	Ground, North King-street	25	16	0	23	16	8½				11	16	3						
209 Robert Mallett	Ground, Exchequer-street	31	12	0	19	15	10				9	19	5						
210 John Sall	Ground, O'Connell-street	8	15	0	3	9	2				1	14	7						
211 James Fagan	Ground, Bonmahon-street	19	0	0	11	1	7				5	10	0½						
212 Bryan Murphy	Ground, Skinner-row	40	15	6	37	12	0				18	16	4½						
213 Thomas E. George	Do.	41	14	11	35	10	9				19	5	4½						
214 William Craig	Do.	34	19	0	32	5	9½				16	2	7½						
215 Timothy Cahill	Ground, Grattan-street	47	6	0	43	18	2½	21	16	7	21	16	7½	19	14	1½			
216 John Adams	Do.	42	14	0	39	8	2½				19	14	2						
217 Derry Jones	Do.	104	10	0	96	9	8				48	4	7½						
218 William Fry	Do.	51	14	0	47	14	5½	28	17	2½	33	17	3½						
219 Thomas McCusker	Do.	58	16	0	45	14	9				24	7	4½						
220 Richard Madden	Ground, west end James's-street	37	10	0	34	12	4	34	12	4	17	6	2						
221 William Roe	Home, Williams-street	7	6	3	6	15	1				3	7	6½						
222 George Whithridge	Do.	5	11	10½	5	8	8				2	11	7½						
223 Do.	Do.	7	0	8	6	9	5½				3	4	9						
224 James Tey	Do.	11	6	2½	10	5	11½				5	4	6						
225 Derry Jones	Do.	25	4	0	23	5	2½				4	12	7½						
226 Do.	Do.	17	6	6	15	19	10				7	19	11						
227 Do.	Do.	21	6	7	19	13	9				9	16	10½						
228 Do.	Home, Exchequer-street	11	5	6	10	7	5½				5	8	10½						
229 Do.	Do.	13	16	0	12	9	2½				6	4	7½						
230 Do.	Do.	13	16	0	12	9	2½				6	4	7½						
231 Do.	Do.	9	13	9	9	0	0				4	10	0						

ANCIENT REVENUE—Continued.

Original Tenants' Names.	Buildings, where situated.	Yearly Rents.		Amount due 25th Sept. 1832.		Amount received.		Half-year to 25th Sept. 1833.		Half-year to 25th Sept. 1834.		Amount due 25th Sept. 1834.		Arrears due.	
		£.	s.	d.	£.	s.	d.	£.	s.	£.	s.	£.	s.	£.	s.
	Brought forward . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R272 Drury Jones . . .	House, Essex-street . . .	60	0	0	60	0	0	60	0	60	0	60	0	60	0
R273 Barry Warren . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R274 Patrick Doyle . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R275 Robert Dudley . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R276 Jonathan Buckley . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R277 Andrew Griffin . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R278 Jonathan Devell . . .	Green Hill, Cross . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R279 Joseph Begon . . .	Ship-street . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R280 Alderman A. B. King . . .	Temple-bar . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R281 Lead Fitzwilliam . . .	Merion, formerly paid to the High Sheriff . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R282 Thomas Blair . . .	Adon's quay . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R283 Henry Roe and Co. . .	Ground, Temple-bar . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R284 Incorporated Society . . .	Mill Stream, Danes Mills . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R285 Patrick Fay . . .	House, Castle-street, formerly A. Rev. No. 17 . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R286 Christopher Sharpe . . .	Knob (upper-street, formerly Meyler, Nos. 174 and 175 . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R287 John Franklin . . .	North Lane, formerly A. Rev. No. 181 . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R288 James M. Mullon . . .	House, High-street, formerly Jackson, A. Rev. No. 18 and 19 . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R289 James McDonagh . . .	Ground, St. Andrew-st., formerly A. Rev. No. 120 . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R290 Isaac Warren . . .	House-street . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R291 Matthew Cunningham . . .	Essex-street . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R292 James Birch . . .	Trinity-street . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R293 Lawrence Parn . . .	Essex-street . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R294 William Reilly . . .	Essex-street . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R295 Sarah Reilly . . .	Ground, part of the Parns, formerly A. Rev. No. 174 and 175 . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R296 David McClery . . .	St. Andrew-street . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R297 Lewis Martin . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R298 Christopher Sharpe . . .	Shakespeare Gallery . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R299 George Jones . . .	Stephens-street . . .	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R300 John Fox . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R301 Catherine Thomas . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R302 Mary Byrne . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R303 Frances Foster . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6
R304 James Craig . . .	Do.	52	6	6	52	6	6	52	6	52	6	52	6	52	6

CORPORATE
PROPERTY.

ALLHALLOWS, OR ALL SAINTS' RENTS

Original Tenants' Names	Buildings, where situated	Yearly Rents		Amount due 24th Sept. 1855	Amount Received	Half-year to 24th Sept. 1855	Half-year to 24th Mar. 1856	Amount due 24th Sept. 1856	Arrears	
		Irish.	British.							
1 Earl of Clarendon	Lands, Duncannon	£ 380	s. 0	d. 0	£ 371	s. 19	d. 4½	£ 385	s. 19	d. 8
2 William Usher	Lands, near Duncannon	£ 160	s. 0	d. 0	£ 92	s. 6	2	£ 46	s. 3	1
3 John Forster	Lands, Ballycally and Watton	£ 170	s. 10	d. 0	£ 159	s. 4	7	£ 79	s. 12	s. 8
4 John Wynne	Do	£ 12	s. 15	d. 0	£ 11	s. 15	d. 10	£ 5	s. 17	d. 11
5 Charles Boyd	Do	£ 29	s. 14	d. 6½	£ 30	s. 19	s. 7	£ 10	s. 9	s. 8½
6 John Adamsen	Do	£ 17	s. 11	d. 0	£ 16	s. 4	d. 0	£ 8	s. 2	d. 0½
7 Do	Do	£ 55	s. 0	d. 1½	£ 24	s. 0	d. 1½	£ 12	s. 0	d. 0½
8 Do	Do	£ 29	s. 5	d. 3	£ 27	s. 0	d. 5	£ 13	s. 10	d. 2½
9 Rilly William Templeton	Do	£ 32	s. 14	d. 9	£ 20	s. 19	d. 9	£ 10	s. 9	d. 10½
10 Thomas Adair	Horne and Duncannon, Ballycally	£ 45	s. 6	d. 3	£ 38	s. 15	d. 1	£ 39	s. 7	d. 6½
11 Charles Noyce	Ground, George's Lane	£ 16	s. 10	d. 0	£ 15	s. 4	d. 7½	£ 4	s. 12	d. 4
12 Do	Do	£ 12	s. 0	d. 0	£ 11	s. 1	d. 6½	£ 7	s. 12	d. 4
13 Thomas Butler	Do	£ 15	s. 0	d. 0	£ 13	s. 10	d. 11	£ 5	s. 10	d. 9
14 Henrietta Lennane	Do	£ 14	s. 5	d. 0	£ 13	s. 3	d. 1	£ 6	s. 11	d. 6½
15 John Reynolds	Ground, Castle-street	£ 10	s. 0	d. 0	£ 9	s. 4	d. 7½	£ 4	s. 12	d. 4
16 Do	Do	£ 8	s. 0	d. 0	£ 7	s. 7	d. 8	£ 3	s. 13	d. 10
17 William Lennane	Ground, George's Lane, South	£ 93	s. 8	d. 2	£ 21	s. 12	d. 1½	£ 16	s. 15	d. 4½
18 Lady Peel	Do	£ 13	s. 19	d. 10	£ 17	s. 10	d. 7½	£ 8	s. 15	d. 2½
19 Thomas Butler	Do	£ 32	s. 10	d. 6	£ 20	s. 15	d. 19	£ 16	s. 7	d. 11
20 Do	Do	£ 24	s. 10	d. 0	£ 20	s. 15	d. 10	£ 16	s. 7	d. 11
21 William Dawson	Do	£ 13	s. 0	d. 0	£ 13	s. 15	d. 11	£ 6	s. 18	d. 5½
22 John Roscoe	Do	£ 11	s. 5	d. 0	£ 10	s. 7	d. 8½	£ 5	s. 8	d. 10
23 James Bamber	Do	£ 8	s. 5	d. 0	£ 7	s. 15	d. 8	£ 3	s. 17	d. 7
24 Neptune Vero	Do	£ 7	s. 5	d. 3	£ 6	s. 14	d. 1	£ 3	s. 7	d. 0½
25 John Franklin	Do	£ 4	s. 15	d. 0	£ 4	s. 7	d. 6	£ 3	s. 8	d. 10
26 Thomas Keating	Do	£ 6	s. 0	d. 0	£ 5	s. 10	d. 9	£ 4	s. 19	d. 4½
27 John Farrell	Do	£ 10	s. 14	d. 6	£ 9	s. 18	d. 0	£ 8	s. 18	d. 11
28 John Roscoe	Do	£ 8	s. 11	d. 0	£ 7	s. 17	d. 10	£ 3	s. 19	d. 11
29 William Allen	Do	£ 8	s. 10	d. 0	£ 7	s. 16	d. 1½	£ 3	s. 18	d. 5½
30 Thomas McManis	Ground, Grafton-street	£ 15	s. 17	d. 0	£ 13	s. 14	d. 1½	£ 6	s. 17	d. 6½
31 Do	Do	£ 17	s. 12	d. 0	£ 16	s. 4	d. 11	£ 8	s. 2	d. 15
32 Do	Do	£ 19	s. 16	d. 0	£ 18	s. 5	d. 6½	£ 9	s. 2	d. 9
33 Alfred Daragh	Do	£ 16	s. 5	d. 0	£ 15	s. 6	d. 0	£ 7	s. 10	d. 0
34 Adameson Crompton	Do	£ 16	s. 16	d. 0	£ 15	s. 16	d. 1½	£ 7	s. 15	d. 6½
35 John McGrath	Do	£ 17	s. 0	d. 0	£ 16	s. 12	d. 2½	£ 8	s. 6	d. 1½
36 Do	Do	£ 15	s. 8	d. 0	£ 14	s. 19	d. 5	£ 9	s. 9	d. 10
37 Do	Do	£ 19	s. 11	d. 0	£ 17	s. 0	d. 11	£ 10	s. 7	d. 5½
38 Do	Do	£ 23	s. 17	d. 0	£ 20	s. 8	d. 4½	£ 16	s. 0	d. 5½

ALLIAGES—Continued.

Original Tenants' Names.	Buildings where situated.	Yearly Rents.		Amount due 20th Sept. 1933.	Amount Received.	Half-year to 20th Sept. 1933.	Half-year to 20th Sept. 1934.	Amount due 20th Sept. 1934.	Abatement.
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
R 82	Ford Cooper								
R 83	Thomas Midhall	28	0 0	2,835 4 1		1,332 17 4	1,139 10 11	285 5 1	
R 84	Do.	20	0 0	16 9 8		19 18 5	12 18 5		
R 85	George Cronin	19	0 0	17 10 9		9 4 7	9 4 7		
R 86	Thomas Ball	130	0 0	15 9 3		9 15 4	8 15 4		
R 87	Do.	133	4 0	122 19 6½		9 4 7	9 4 7		
R 88	Charles Cazzally	89	4 0	52 19 1		61 9 6	61 9 6		
R 89	Thomas Kavan.	17	0 0	15 13 11		13 9 6	13 9 6		
R 90	Edward Hughes	56	0 0	66 3 1		23 1 6	23 1 6		
R 91	John Dwyer	18	0 0	11 1 6½		5 10 9	5 10 9		
R 92	Andrew Giffey	94	9 6	87 4 1½		43 12 0½	43 12 3		
R 93	John Woodhouse	34	0 0	31 7 6		15 13 10	15 13 10		
R 94	Do.			50 1 10		25 0 11	25 0 11		
R 95	William Benson	4	0 0	3 13 11		25 5 0	25 5 0		
R 96	Alexander Hawthorn	15	0 0	13 18 11		1 16 11½	1 16 11½		
R 97	J. C. Beirne	130	0 0	130 0 0		6 15 5½	6 15 5½		
R 98	Do.	58	0 0	53 10 9		60 0 0	60 0 0		
R 99	Rev. J. Boyle (School-house)					26 15 4½	26 15 4½		
R 100	James Searle								
R 101	John Curran	11	10 0	10 12 4		5 6 2	5 6 2		
R 102	Richard White	42	0 0	38 15 4½		19 7 8½	19 7 8		
R 103	John Curran			115 7 8½				113 7 8½	
R 104	Charles Meach	46	17 6	43 5 4½				105 3 5	
R 105	James Keith	11	0 0	10 3 1				19 3 1	
R 106	Alexander Hawthorn			35 4 0					
R 107	Edw. J. O'Neill			107 17 5½		17 12 0	17 12 0	137 17 5½	
R 108	John Woodhouse	171	16 10	158 12 5½		53 13 1½	53 13 1½	53 13 1½	
R 109	John Byrne							217 4 11	
R 110	Do. (near Nos. 113, 114, and 117)								
R 111	Do. (near George-street)	40	0 0	36 15 5½		16 9 3	16 9 3		
R 112	Edward Sugrue	20	0 0	27 13 10		13 10 11	13 10 11		
R 113	William Grant	23	0 0	20 9 2½		15 4 7	15 4 7	15 4 7	
R 114	Paul of Cardenham	123	9 0	113 10 1		56 19 6½	56 19 6½		
R 115	James Young			191 16 6				179 14 0	
R 116	James Byrne			23 9 7				69 7 2	
R 117	James Brada			112 16 7½				179 13 6½	

[illegible]

ST MARY'S ABBEY AND THOMAS-COURT RENTS.

[illegible]

ST. MARY'S ABBEY AND THOMAS-COURT RENTS.—Continued.

	Original Tenants' Names.	Holdings, where situated.	Yearly Rents.		Amount due 29th Sept. 1833.		Amount received.		Half-year to 29th Sept. 1833.		Half-year to 29th Mar. 1834.		Amount due 29th Sept. 1834.		Balance.	
			£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
21	William Browne	Brought forward.	375	10 10	346	3 11	7	7 8	162	19 10½	147	6 9	80	5 6		
22	John Cooke	House, north side, Castle-street.	94	0 0	92	3 1			5	10 8	5	10 8	33	4 7½		
23	George McQuay	Ground, James's-street.	6	7 6	5	17 8			3	18 10	3	18 10				
24	Rev. H. Ware	Ground, Thomas-street.	12	0 0	11	1 6			5	10 8	5	10 8				
25	Richard Power	Townsmen, Castle-street.	18	0 0	16	12 4			13	16 11	13	16 11				
26	John Donnelly	House, north side, Castle-street.	39	17 6	37	13 10			23	0 5	23	0 5				
27	Arthur Guinness	Ground, Thomas-street.	10	0 0	9	4 7½			4	12 2½	4	12 4				
28	John Hart	Holding, called the Pipes.	1	0 0	0	18 5½			0	9 8	0	9 2½				
29	Arthur Guinness	Ground, Ross-lane.	1	0 0	0	18 5½			0	9 8	0	9 2½				
30	John Guinness	Ground, near James's-street.	9	15 0	9	15 0			4	11 4½	4	11 4½				
31	John Walker	Two Lots, Blackhall-street.	97	10 0	95	7 5										
32	Do.	Five do.	9	18 6	9	18 6										
33	Do.	Five do.	9	18 6	9	18 6										
34	John Ashley	Three do.	93	9 6	91	13 4½										
35	William Cope	Three do.	13	15 0	14	10 9½										
36	Thomas Potter	Three Lots, Upper Bridge-street.	63	5 0	63	0 0										
37	William Cope	One do.	97	9 0	95	6 10										
38	John Latour	One do.	19	10 0	18	0 0										
39	John Latour	One do.	10	10 0	10	0 0										
40	John Latour	One do.	13	0 0	10	12 4										
41	Patrick Thomas	One do.	18	0 0	16	12 4										
42	Do.	One do.	17	1 8	15 15 0											
43	Charles Ryan	Do.	17	1 8	15 15 0											
44	Do.	Do.	17	1 8	15 15 0											
45	Do.	Do.	17	1 8	15 15 0											
46	William Cope	Do.	23	5 6	21 9 8											
47	Do.	Do.	29	16 6	19 6 3½											
48	Do.	Do.	26	11 6	23 15 2½											
49	Do.	Do.	15	18 9	14 14 2½											
50	Alan Foster	Do.	81	10 0	99 1 6½											
51	Thomas Potter	Do.	12	15 0	11 15 4½											
52	Do.	Do.	17	1 8	15 15 0											
53	Do.	Do.	17	1 8	15 15 0											
54	Do.	Do.	17	1 8	15 15 0											
55	Sir William Worthington	Do.	13	0 0	13 16 11											
56	Do.	Do.	19	10 0	18 0 0											
57	Do.	Do.	15	18 0	17 6 2											

[illegible]

RECAPITULATION.

DECOMINATIONS.																									
Yearly Receipts.						Amount due 28th Sept. 1833.				Amounts received.				Half-year to 28th Sept. 1834.				Amount due 28th Sept. 1834.							
British.						Swiss.				British.				Swiss.				British.				Swiss.			
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.		
8,770	19	3½	3,434	5	8½	595	10	3	3,681	5	4½	3,247	7	4½	4,028	1	3½	281	1	0					
323	19	5½				106	19	8				1,065	19	8½				43	5	1					
4,353	13	8	1,280	2	1½	437	17	6½	2,025	0	9½	1,043	18	2½	1,789	16	0								
1,885	6	4½	918	15	7	120	6	2	643	1	10½	617	18	4	337	3	7½	10	10	0					
14,924	0	10½	4,694	3	5	1,546	16	1½	6,459	7	9½	5,496	3	7½	5,945	0	10	334	16	1					
331	16	1																							
14,959	4	9½				Amounts received									1,546	16	1½								
4,868	3	5				Half-year to 28th Sept. 1833									6,459	7	9½								
0	0	1				Half-year to 28th March, 1834									5,496	3	7½								
19,467	8	3½													19,467	8	3½								

CORPORATE
PROPERTY.

The management of these extensive properties devolves chiefly on the committee for inspecting city leases and the finance committee; the duty of the city treasurer in respect of them being merely to collect the rents.

Tenures.

The Tenures upon the estates are of three descriptions: first, grants in fee-farm or leases for lives, renewable for ever, or for very long terms of years; secondly, leases for three lives, with covenants for a renewal within a certain term of years; and, thirdly, leases for ninety-nine years.

The grants in perpetuity, and for long terms of years, are of ancient date; none are known to have been made within the memory of any person living. The persons now holding under the corporation have very valuable properties in them.

Leases.

The leases for three lives, with covenants for renewal, were granted between sixty and seventy years ago.

The term within which the tenant had the right to a renewal of his interest was seventy years, consequently, these leases have lately been gradually falling in, and the city estates must rise considerably in value on the determination of them.

The present city treasurer stated, that in twenty years he expects that the property of the corporation will be increased 15,000*l.* a year.

The term now granted by the corporation, and which has been generally adopted since the year 1819, under the terms of the trust-deed of that year, hereinafter noticed, is ninety-nine years.

That deed contains a power to make leases for any term not exceeding ninety-nine years, or for three lives renewable within seven years.

Fines may be taken under the provisions of that deed on the making or renewal of leases; but they must be applied in liquidation of the debt provided for by it, and they must not be taken so as to reduce the present rents.

There is a standing order of the commons, of Christmas, 1738, that no lease be renewed that has a longer term than ten years unexpired, except for such houses as must necessarily be rebuilt before the expiration of the lease, and where the tenant shall give security to do so.

The town-clerks, who have the custody of the city leases, make up from time to time reports of leases near expiring, which they furnish to the committee for inspecting such leases. The general practice of the corporation at present is to advertise for proposals for the tenements to be let, which proposals are considered, in the first instance, by a sub-committee appointed by the committee of city leases and finance, who report thereon to the committee of city leases. This committee reports its approbation of the proposal to the common council, where it is considered by the board of aldermen, and, if approved by them, is sent to the commons for their confirmation or rejection. The Lettings were formerly by public auction, and it is one of the standing orders of the commons that no petition be allowed by that house for letting any of the city lands or houses out of lease till the same be first advertised in the public papers to be let by rent to the highest bidder. It is considered by the officers of the corporation that the system of letting by proposal produces better rents than were obtained by auction.

Lettings.

It is required, as a condition of each proposal, that the tenant shall pay one year's rent in advance, to be allowed him in the last year of the term.

The tenant is also required to pay the costs of the leases, which generally amount to about eighteen pounds; this sum, however, includes the stamp duty. The leases are prepared by the town clerks, and the costs include a fee of two guineas to the recorder for perusing the lease, and two guineas to the city surveyor for a map of the premises.

There is no restriction as to the persons to be received as tenants, nor is there any rule prescribed for giving a preference to members of the corporation. In practice, however, it is stated that, *ceteris paribus*, they obtain a preference, and some years ago a practice prevailed of abating the rents, which was very injurious to the estates. Persons who conceived they had a certain degree of interest in the corporation attended the auctions, and bid or sent in proposals for premises to be let, at rents considerably beyond the value, and, having been accepted as tenants at the rents so offered, afterwards applied for and, by their interest amongst members of the corporation, succeeded in obtaining abatements. Under leases so obtained a considerable portion of the corporation property is now held, and though the practice does not prevail to the same extent at present, and is in some measure prevented by the provisions of the deed of 1819, yet abatements still appear in the treasurer's account almost every year.

Rentals.

Rentals of the estates are printed annually with the treasurer's accounts, stating, in the above form, the names of the original tenants, the general situation of the holdings, the rents payable, received, and in arrears, to the 28th of September in each year, and the abatements, if any, made to the tenants.

They furnish, however, very little information as to the actual occupiers and local position of the different holdings; and they do not, in any instance, state the terms of the demise.

With the view of ascertaining the extent and present condition of the city estates, Alderman John C. Beresford was employed by the corporation, a few years since, to examine and arrange all their papers and records,—to regulate their accounts in a proper series from the beginning, and to trace the original boundaries of their estates from description-books of their nature and value,—to ascertain if any had been lost, and to make out a new and correct rental.

He was engaged in these inquiries a considerable time, and received from the corporation, from time to time, considerable sums of money for his own trouble and for the expenses of prosecuting the inquiry, but was prevented from completing it by the refusal of the Commons to sanction any further expense on the subject. Part of these sums was expended in searches among the records in the Tower and elsewhere in London; and the alderman succeeded in

arranging and making out a full abstract of the various charters of the corporation. He also made out a new and complete rental of the city estates, with a map exhibiting the exact local position of each holding, and had prepared three volumes of description-books, showing the date, tenure, tenant, and rent of each holding, its description and boundaries, with maps, and observations on the nature of the premises, and buildings on them, showing how far they have at any time been increased or diminished within the records of the corporation, and a general description of the holding before its subdivision into the several denominations under which it is now let. The work is, however, incomplete. Nothing has been done by the corporation in consequence of this inquiry, nor has any attention been made in the form of the printed rental.

The importance of acquiring accurate information as to the state and condition of the city estates is apparent from the statement made to us by Alderman Beesford, that he found, in the course of his inquiry, the boundaries of city properties in many instances considerably altered or diminished in some places, showing that the corporation ought to have twenty-six or twenty-seven houses where they now have only one, from changes made in the descriptions in the course of successive renewals. He did not, however, find any instance of this nature occurring within sixty years.

The divisions of the properties he states not to be accurate, and many holdings to be mis-placed in the printed rentals.

172. The tolls called in the accounts of the corporation Slippage and Anchorage consist of the five distinct charges already noticed:—

1. The slippage.
2. The anchorage.
3. The fee called chapter and guild.
4. The lord mayor's fee.
5. The water bailiff's-fee. They are all included in the general denomination of slippage and anchorage.

The amount of the sum collected for these dues varies of course according to the state of trade; but of late years it has been between 1,300*l.* and 1,400*l.* a year. With the exception of a sum of 10*l.* paid annually to the nurse-tender of the city marshes, and 5*l.* reserved to meet occasional expenses in that pisen, the entire amount of these tolls is divided amongst the lord mayor, the recorder, the sheriffs, and water-bailiffs.

The scale of distribution amongst them was not very clearly stated to us.

It appears, however, that out of the net receipts paid to the treasurer, after deducting the expenses of collection, a sum of 800*l.* is allotted to the lord mayor, of which the lord mayor of the year receives 600*l.*, and 200*l.* is applied in paying an arrear of their proportion of this money which former lord mayors were deprived of during a period of four years, in which the slippage and anchorage dues were not collected by reason of the litigation above mentioned.

To make up the deficiency thus occasioned, an arrangement has been made, by which 200*l.* is deducted from the sum to which each lord mayor is entitled out of this fund. But as the amount so deducted from him is afterwards to be paid out of a similar deduction from some future lord mayor, the payment to him is in fact only deferred for a few years, and thus a continuing arrear of so much of the lord mayor's share of these dues is established. This has been before noticed in our account of the income of that officer.

After payment of this sum, the residue is divided amongst the recorder, sheriffs, and water-bailiffs, each of the above classes being entitled to 1*l.* 3*d.* of the sum collected for one of the above dues, and the water-bailiffs being entitled to the entire residue (after the above mentioned deduction for the lord mayor) of the others.

In the year ending 28th September, 1833, the slippage and anchorage produced the sum of 1,359*l.* 11*s.* 2*d.*, which was paid as follows:—

To the Right Hon. C. P. Archer, one year, to 28th September, 1833	£653	10	9
Sir E. Nugent, balance of salary as past lord mayor	97	10	0
Alderman Montgomery, as past lord mayor, two quarters	86	17	0
The recorder, his proportion to 24th June, 1833	22	2	1½
High-sheriff's <i>ditto</i> <i>ditto</i>	22	2	3
Water-bailiff's <i>ditto</i> <i>ditto</i>	251	4	6
Joan Dunleavy, nurse-tender to Marshes, one year, to 25th March, 1833	10	0	0
	£1,354	11	2

173. The revenue stated as Minister's Money and Church Cess, is a small annual sum paid to the corporation by the occupiers of the lands of Clontarf, in the parish of Drumcondra, in the vicinity of Dublin.

This sum, which is in lieu of the vicarial tithes, was formerly payable to the vicar, who is appointed by the corporation, but desiring to make a better and more certain provision for him the corporation some time ago took the collection of the minister's money and church cess into their own hands, and in lieu thereof pay the vicar a salary of 75*l.* per annum.

The fourth source of revenue above mentioned, being the Casual Revenue derived from fines on the removal of houses, and on the admission of freemen, &c. is, of course, variable in amount. The treasurer's account also, under this head, includes all sums raised by the issue of debentures, or otherwise borrowed; so that though as a source of income the casual revenue is inconsiderable, the accounts sometimes shew very large sums under this head.

Casual Revenue.

Thus, in the account ending 28th September, 1833, the casual revenue appears thus:—

	£.	s.	d.
Received for 100 new 6 per cent. debentures, No. 1,—100	10,000	0	0
Interest on a portion thereof	28	3	9
Fines in Lord Palmerston's case	65	6	2
Mrs. Parnier's renewal fine	8	13	0
	£10,102	2	11

The debentures above mentioned are part of those for 30,000*l.*, issued under the trust-deed of 1832, hereinafter noticed; and under the same head, in the account ending 28th September, 1834, there appears an entry—

“Received for fifty new 6 per cent. debentures, No. 101 to 150 inclusive, 5,000*l.*,” being a further issue of them.

Fines on Admission
of Freeman.

The Fines payable to the corporation on the Admission of Freeman have been already specified.

The amount of income derived from them is but small, and varies very much in different years, the fines remaining frequently for a long time unpaid after an order for the admission of the freemen has been made, until a contested election, or some other object, makes it important for the persons admitted to perfect their title.

In the year 1832 it was but 33*l.*; and since that period, up to September, 1834, nothing was received.

Sessions' Fines.

The Sessions' Fines are also very small, and, from their nature, still more variable.

In 1832 a sum of 28*l.* was returned by the treasurer as received on account of those fines, but nothing since that period; so that this head, as a source of revenue, is almost nominal. The fifth head of income, being the pipe-water revenue, together with the expenditure under it, requires separate consideration, and will be found hereinafter noticed.

Expenditure.

160. The manner in which the above income is expended will be most clearly seen by a reference to the treasurer's accounts, where it is arranged under various heads. First, the Expenditure in the payment of interest on the corporation debt, and of certain annuities for money borrowed by them in the nature of tentine.

The sums paid under this head in the year ending the 28th of September, 1834, appear on the treasurer's account as follows:—

Amount of interest on 4 per cent. city bonds, one year, due 28th of September, 1833, and 25th of March, 1834	£7,534	1	11
Ditto on new 6 per cent. ditto, due December, 1833, and June, 1834	673	6	10
Tentine realised Mr. Schultze, for dividends due and payable in London, December, 1833, and June, 1834	2,540	15	4
Ditto paid to nominees resident in Ireland, and payable in Dublin, to June 1834	22	10	10
	£10,770	14	8

Debt.

The Debt of the corporation is of very long standing, and its origin is not now known. It has been much increased of late years, and in the year 1819 it became necessary to make some provision for its security, and for the regular payment of the interest upon it; for this purpose a deed was executed whereby the corporation conveyed all their estates, except the pipe-water, to certain trustees, upon trust, to pay the interest on the above debt, and bound themselves not to make any disposition of the property which would lower the rental; and in case any fines should be received, that they should be applied in liquidation of the debt.

The first item in the above account is the interest upon the debt secured by this deed, amounting at 4 per cent. to 6,534*l.* 1*s.* 11*d.* per annum.

After the execution of the deed of 1819 the corporation still continued, from year to year, to expend more than their income, by which a further debt accumulated, and they were obliged to borrow further sums, and for this purpose agreed to issue further debentures for a sum of 30,000*l.*, and, to secure the payment thereof, entered in 1832 into another deed of trust, whereby they conveyed the equity of redemption of the same estates as were contained in the deed of 1819 to new trustees, to secure the payment of the interest on the debentures, and thereby bound themselves not to borrow any further moneys until they should have a clear surplus of 1,000*l.* a year of income above their expenditure.

The debentures were accordingly sealed, but 15,000*l.* only of them have been issued; the residue remain with the treasurer locked up, and not to be issued without an Act of Assembly first obtained for the purpose.

The annual interest payable upon this debt is 673*l.* 6*s.* 10*d.*, being 6 per cent. on the debentures issued in 1832.

Tentine.

The Tentine debt was created about the year 1775, when the corporation had occasion to borrow a sum of 60,000*l.* Of this a sum of 30,000*l.* was raised upon single lives in three classes, 10,000*l.* in each, at 5 per cent. Being unable to raise more at this rate, the corporation offered to give double lives at the same rate, and thus raised 15,000*l.* in one class, and 7,700*l.* in another. In these latter classes the persons advancing the money were allowed to nominate two lives instead of one. Thus a sum of 53,000*l.* in all was raised.

The annual amount of the annuities paid on this account by the corporation is 2,563*l.* 2*s.* 9*d.*

None of the classes have as yet fallen in by the expiration of the lives nominated, but the first class of single lives is now reduced to four or five, and may soon be expected to expire.

Rent and Taxes.

The next head of expenditure consists of a number of small sums paid for Rent, Taxes, and

Insurance upon premises, either occupied by the corporation or remaining on their hands unrented.

The amount of the various payments made under this head for the year ending the 29th September, 1834, was 4711. 18s. 8d.

The next head of expenditure is that of Casual Expenses and Tradesmen's Bills.

The items charged under this head, for the year ending the 29th September, 1834, are as follows:—

CORPORATE
PROPERTY.

Casual Expenses
and Tradesmen's
Bills.

Composition to Commissioners of Paving, &c. for one year, ended 25th March, 1834	£276	18	5
Ditto, for lighting	18	9	2½
Sir Thomas Whelan's expenses going to London	300	0	0
Richard Saunders's repairs at Drumcondra Church	414	0	0
* Alderman Bensusan, per Act of Assembly	593	10	9
Sundry expenses for ditto	8	18	3
Balance to clerk for ditto	8	6	1
For search at Tower	5	5	0
Arthur Neville, for maps, &c.	100	0	0
Ditto, balance for ditto	160	0	0
Green and Archer, per Act of Assembly, 1833	136	16	0
John Mallett, expenses going to London	300	0	0
George Hallahan, ditto	300	0	0
Charles Thorpe, painting, &c. at Mansion House	156	10	0
Ditto, at Record Room	10	0	0
Repairs of houses in Church-street	2	14	8
Sundry postages	2	18	7
Carriage of tonnage parcels	1	6	8
Polls and poundage at Treasury	24	9	8
A. McMulken, inclosing Old Bridewell	8	0	0
Ditto, Balance of work at Mansion House	58	16	0
Brass stamp for new 6 per cent. debentures	0	6	6
Edward Lynch, for inquiry done to premises on triennial visit to the boundaries.	5	0	0
Sundry keepers of city property	83	10	10
Five hundred rent-actions.	1	1	0
George Faulkner, for stationery, &c.	2	13	7
Ditto, printing annual accounts	20	0	0
Ditto, interest books, &c.	2	14	0
Ditto, printing, &c. ordered at Easter and Michaelmas Assemblies, 1833	133	3	2
Ditto, ditto, ordered at Easter Assembly, 1834	62	0	5½
Ditto, rent-dockets, &c.	3	8	11
Ditto, printing and stationery, treasurer's department	3	8	9
D. McCleery, providing candles to Christmas Assembly, 1834	5	0	0
John Mallett, as per order	17	14	8½
William Mallett, for iron work	14	18	1½
Sundry advertising	16	6	6
Recorder, attending contested elections at Commons	21	0	0
William Wilson, for slaters' work	99	7	7
E. Drake, plumber's work at Mansion House	33	10	0
Painting the statue of King William III.	5	5	0
Evening Mail, per order	40	12	0
John Semple, architect's fees	37	10	0
Messes, Carabin, carpenter's work	63	18	8
Samuel Maddier, receipt-stamps.	74	6	1½
Altering two brass stamps	0	2	0
Jonathan Sisson, per order of Christmas Assembly, 1833	11	5	0
E. Tresham, transcribing documents	10	0	0
J. Hamilton, amount of amount, per order of Midsummer Assembly, 1834	15	1	0
W. Tighe, fumigating Assembly House	3	3	0
Sundry law costs	990	7	7
On account of turnpike bill, per order of Assembly	5	0	0

The next head of expenditure is that of the slippage and anchorage dues, which has been already noticed, and the next is the expenditure connected with the pipe-water revenue, which, with the income derived from it, requires a separate consideration.

161. The corporation of the city of Dublin has been for several centuries seized of a water-course from the River Dodder to the city. Of the origin of their title to it, and whether in its creation it was expressly subjected to any trust for the use of the citizens, we have no direct information, but the preamble of the statute 7 Geo. I. c. 16, which was the first Act passed

PIPE-WATER
REVENUE.

* Is part of his charge for making out the rental already noticed.

CORPORATE
PROPERTY.

to protect the rights of the city to the watercourse, imports an original dedication of it to public uses.

It is as follows:—"Whereas the city of Dublin hath for many ages past been seized and possessed of a watercourse taken out of the river Dodder, and now beginning at the weir at the foot of Ballyroderly hill, between a house now called Ashworth's New Paper-mill, and one other stone house, belonging to Sir Thomas Damville, and the aforesaid hill; which watercourse from thence goes into and through the lands of Temple-ogue and other lands to the city of Dublin, which is the chief supply of water, not only for the inhabitants of the city but also for His Majesty's castle of Dublin, and which without it would suffer exceeding great prejudice;" and, after reciting several instances on the watercourse, and diversion of the water, the preamble concludes thus:—"So that in the summer season there is not sufficient water to serve its inhabitants, or to extinguish any fire; and inasmuch as it is of absolute necessity that all cities and great towns should be plentifully supplied with sweet, wholesome, running water for the service of its inhabitants."

After this recital the statute enacts, that the lord mayor, sheriffs, commons, and citizens of the city of Dublin, and their successors, shall and may, peaceably and quietly, have, hold, occupy, possess, and enjoy the aforesaid ancient watercourse, and gives them power to enter lands, to amend and preserve it, make new passages, &c. &c.

In connexion with this watercourse the corporation, at an early period, constructed various works for supplying the citizens with water; but, from the increasing extent of the city, this source, in the latter part of the last century, became insufficient for the augmented consumption; and an agreement was entered into between the corporation and the Company of Undertakers of the Grand Canal, "that, in consideration of the subscribers to that canal supplying the city with such a quantity of water, thereafter to be ascertained, as should supply the several inhabitants thereof, the city should pay to the said subscribers 10 per cent. upon the gross produce of the revenue that should arise to the city from the sale of the said water." This agreement was to commence the 1st day of May, 1776, and it was ratified and confirmed by Act of Parliament, 13, 14 Geo. III. c. 22, s. 33.

13, 14 Geo. III. c. 22.

The corporation expended considerable sums in these works, in which they were in some years aided by parliamentary grants; the total amount of which grants, to the year 1777, appears to have amounted to the sum of In that year an important change took place in the system of supply. The corporation appears previously to have only supplied such of the citizens with water as chose to purchase it at certain prices; but the inhabitants at large were not under any obligation to incur the expense.

13, 16 Geo. III. c. 24.

In 1776 the Act 15, 16 Geo. III. c. 24 was passed, by which, after reciting that water had not of late been sufficiently supplied to the inhabitants of Dublin, occasioned by the great increase of their numbers, and the insufficiency of the works formerly constructed to supply such a number; and reciting the ancient title of the corporation to their watercourse, and that they, at a great expense, had made a basin or reservoir for water and other works, and had, to promote a supply of water adequate to the consumption of the inhabitants, entered into the contract with the Grand Canal Company; therefore, to enable the corporation of Dublin more effectually to carry the said laudable purposes into execution, and that the inhabitants might have a regular, sufficient, and constant supply of pure water, it was enacted that every owner or occupier of every house in the city of Dublin should, from and after the 25th of March, 1777, provide a branch or leaden pipe to convey water from the several main pipes then laid or thereafter to be laid in the several streets, alleys, &c. into such house. By sec. 2 every owner or occupier was required to pay the rates or rents expressed in the Act in the corporation for each house, the better to enable that body to contract new mains of larger dimensions, and extend the said works. By sec. 11 the corporation was empowered to borrow on security of the rates such sums "as they shall find necessary for the purposes of this Act."

15, 20 Geo. III. c. 13,
42 Geo. III. c. 89.

A subsequent Act of the Irish Parliament (the 19, 20 Geo. III. c. 13), and an Act of the United Parliament of 42 Geo. III. c. xxi., explain, amend, alter, and extend the powers given by the Act of the 15, 16 Geo. III. c. 24.

It is important, with reference to the subsequent account of this estate, to observe, that whatever may have been the expenditure of the corporation out of their other funds upon these works prior to 1776, and which they allege to have been considerable, no provision is made by 15, 16 Geo. III. c. 24, or any other Act upon the subject, for repayment or compensation to them on that account, and the rates granted to commence from the 25th March, 1777, are clearly for prospective services, and not for remuneration for past; nor is there any power given to the corporation to borrow money on the pipe-water rates or rents, for the purpose of reimbursing it for its expenditures on the works prior to the 25th March, 1777; and no particular profits or profit-rents are stipulated to be allowed or retained by the corporation, as for the use of the watercourse, reservoir, and water-works which then existed.

It appears, however, that immediately or very soon after the first Pipe-Water Act, commencing in March, 1777, (15, 16 Geo. III. c. 24,) became productive of revenue, the corporation not merely assumed a power of applying to its use, or adding to the rents of its private estate, such surplus as might remain after effecting the objects of the Act, but appropriated a specific sum of 1,500*l.* per annum to its own use, or in aid of the revenues of its estate; not for expenses incurred by it subsequent to the Act, but as a remuneration for alleged expenditure for years before. This appears by an extract from the pipe-water accounts, dated 18th January, 1779, in the following words:—"Your committee came to a resolution, that for the future no part of the pipe-water revenue, or any money borrowed for the works, be appropriated to any other use, save the several uses of carrying on their works, paying their officers, &c., until they have discharged the several sums borrowed on that credit, except the sum of

1,500*l.* annually, to be paid to the city treasurer for the use of the city, in part compensation for several sums expended by them, previous to the late account, upon the said works.¹⁷

In pursuance of this resolution the corporation charged the pipe-water rates from their commencement on the 25th March, 1777, to the 25th March, 1809, a period of thirty-two years, with 1,500*l.* per annum; and, as no annual surplus of pipe-water rents existing to pay such a sum, applied moneys from time to time, borrowed under colour of the purposes of the Act, 15 Geo. III. c. 24, to pay this 1,500*l.* a-year, voted by itself to itself, and unsanctioned by any legislative enactment. This 1,500*l.* a-year was drawn partly from the pipe-water rates or rents, but principally from the moneys borrowed on the security of these rates, viz., 1,500*l.* for the first fourteen consecutive years, from March, 1777, to March, 1791, except in the year 1783, when the corporation drew only 918*l.*, making an aggregate sum of 20,418*l.* In 1797 it drew for its private purposes 4,073*l.*; in 1800, 4,000*l.*; in 1809, out of moneys then recently borrowed, 19,100*l.*; making together 47,591*l.*

Supposing the corporation entitled to draw 1,500*l.* annually, for thirty-two years, this sum voted to itself, as its rent, would amount to 48,000*l.*, to and for the 25th March, 1809; and the sums appropriated to its use being 47,591*l.*, if the claim were just, there would be only a deficit to that day of 409*l.*; but, by claiming interest on arrears of rent from the day it became due until the day it was paid (a claim justly stated by the commissioners of impost accounts to be illegal, novel, and unsupportable), the deficit or arrear of rent to that period was claimed to be 15,161*l.*, instead of 409*l.*, the real deficit, if the rent were justly payable.

102. In the year 1809, the Act of 49 Geo. III. cap. lxxix. (Loc. and Pers.), for the better supplying the city of Dublin with water, commonly called the Metal-main Act, was passed, which, after reciting in the preamble that, by the Irish Acts of 15 Geo. III. c. 24, 19, and 20 Geo. III. c. 13, and by one other Act of 42 Geo. III. cap. xiii., certain rates and powers were given to the corporation of Dublin, for effecting the several purposes by these Acts intended, and after also reciting that it was expedient to secure a more ample and permanent supply of water to the inhabitants of Dublin, and to prevent the frequent breaking up of the pavement of the streets of that city, for repairing the pipe-water works thereof, that divers considerable, expensive and permanent alterations and improvements should be made in said works, by making additional reservoirs, and by substituting cast-iron or metal service-pipes, instead of timber pipes then in use; and, after further reciting that the rates, then payable for the sale of water in the said city, were wholly insufficient to defray the expenses of such new and necessary works, enacted, that from and after the passing of the Act, and during the continuance thereof, the corporation of Dublin should be empowered to take certain new rates in the Act specified from the owners of all dwelling-houses in the city, over and above all rates or rents then payable for a supply of pipe-water, under the three Acts recited, or any of them.

By the 11th and 12th sections of 49 Geo. III. the corporation was empowered to borrow, at interest, upon the joint credit of the rates or rents granted by the three recited Acts, and of the new rates granted by the Metal-main Act, at different periods mentioned in that Act, several sums of money, not exceeding in the whole 32,200*l.*, for the purpose of making the reservoirs and laying the cast-iron or metal mains in that Act mentioned; and by the 13th section of the Act, after reciting that there was a debt of 67,800*l.* secured by the rates or rents granted by the previous recited Act of Parliament (viz. the Pipe-water Act), and that it was expedient to provide a fund for the redeeming and discharging the same, viz. the said 67,800*l.*, and all such further sum and sums of money as might thereafter be borrowed, viz., the 32,200*l.*, under the provisions of that Act, on the credit of pipe-water works, it was enacted that the treasurer of the corporation of Dublin, for the time being, should annually retain out of the rates or rents granted by the Metal-main Act, the sum of 2,000*l.*, together with such sum or sums as should be equal to the interest payable on all such sum or sums of money as should thereafter be borrowed under the provisions of the Metal-main Act (viz. 32,200*l.*), which sum or sums of money, so to be retained by the city treasurer, should be appropriated and applied as a sinking fund, to pay off and discharge the said sum of 67,800*l.* (the pipe-water debt then due), and the money to be thereafter borrowed (the 32,200*l.*), under the provisions of the Metal-main Act; and that these sums so retained by the city treasurer should be, from time to time, laid out by him in purchasing in the securities granted or passed for such debt or debts; and that the said treasurer should also, from time to time, retain and keep all such interest-moneys as should become due and owing upon all such securities, sum and sums of money, as he should from time to time so purchase in or pay off and discharge, and apply the same, from time to time, to the further aid of the said sinking fund, in the same manner as the sum of 2,000*l.* per annum, the first sum provided for said fund.

By the 14th section of the Act 49 Geo. III., the rates thereby granted are declared to be only for the objects expressed in that section, and not to be subject to any deduction or percentage whatsoever, save for collecting the same; and are not to be deemed or taken as rates or rents for supplying the inhabitants of Dublin with pipe-water, or for the sale thereof; and the treasurer of the city is required by the same section to keep distinct and separate accounts of the rates thereby granted, and to pay and apply the same in payment of interest, in laying down metal-main and service pipes, and making additional alterations and improvements in these works. With respect to keeping the separate accounts so directed of the metal-main rates, the late treasurer of the corporation did not comply with this requisition for the first series of five years, the pipe-water and metal-main accounts being blended.

By the 15th section of the Act, the corporation was required, once in every year, to furnish the Lord Lieutenant of Ireland, to be laid before Parliament, with a distinct account of all moneys received under that Act, and also under the recited Pipe-water Acts, and the manner and way in which the same had been expended or received. But, from the passing of the Act in 1809 until the year 1818, no such account as directed by this section was laid before

49 Geo. III. cap. lxxix.
Metal-main Act.

Sinking Fund

CORPORATE
PROPERTY.

the Lord Lieutenant by the corporation. In that year, for the first time, eight accounts were laid before His Excellency, which were all transmitted to the commissioners of imposts accounts at the same time, viz., on the 16th day of July, 1818, for audit and report.

The 18th section of the Act directs that if there should be any surplus of money received by the corporation, under either the Metal-main Act or the Pipe-water Acts, more than should be duly expended for the objects and purposes directed by these Acts, so often as the same should exceed 500*l.*, that such excess should be added to the sinking fund, and to the three sources before provided in the 13th section of the Act.

The 17th section directs, that the metal-main rates should stand security for the principal and interest moneys therefore borrowed by the corporation, on credit of the pipe-water works of the city, which, as we have seen, included large sums appropriated by the corporation to its own use, under the alleged claim of rent before noticed.

The 21st section declared, that the recited Pipe-water Acts are not repealed by the Metal-main Act; and the 22d enacted, that the Metal-main Act should continue in force until the sum of 67,800*l.*, theretofore borrowed on the credit and under the powers of the Pipe Water Acts, and 32,200*l.* permitted to be borrowed by the Metal-main Act, were both discharged by means of the sinking fund, and no longer.

There were thus four distinct heads of provision made, to form the sinking fund to extinguish the pipe-water debt of 67,800*l.* due on the passing the Metal-main Act, and the debt of 32,200*l.* permitted to be created, and since created, under the powers of that Act, making together 100,000*l.* Three of these heads were certain in their effects, as to the time of extinguishing the debts; and, if these alone had been applied for the purpose, the time of extinguishment was precisely ascertainable. One, the fourth head, was contingent.

The first, by s. 13 of the Act,—2,000*l.* per annum out of metal-main rates.

The second, by same section,—such sum or sums of money directed to be retained by the city treasurer as should be equal to the interest of such sum or sums of money as were permitted to be borrowed by the Metal-main Act, making in the whole, when the last sum permitted to be borrowed was borrowed, 32,200*l.*

The third, by same section,—the amount of the interest of every sum or sums of money paid off, from time to time, by the operation of the sinking fund, until the whole of the old debt of 67,800*l.*, and the new debt of 32,200*l.* (100,000*l.* in the whole), was extinguished.

The fourth, by the 16th section,—the surplus, *if there should be any surplus*, of the several sum or sums of money to be raised by the corporation of Dublin, under the Metal-main Act, or the several Pipe-water Acts, more than should be duly expended by the corporation for the objects of these several Acts, as the same should exceed the sum of 500*l.*, such excess, from time to time, to be also added to the sinking fund.

This last or fourth source for extinguishing the old and new debts was contingent; and it is highly probable the Legislature did not expect that the sinking fund should ever receive any aid from it. The aid was to be only on a contingency, which the Legislature seems to consider doubtful—viz., that there should be any surplus whatever of either the pipe-water rates or rents, or the metal-main rates or rents, remaining unexpended on the necessary works; but merely to spur the corporation to lay out all rates or rents, except such parts as were specially appropriated to form a sinking fund, on the objects of the several Pipe-water Acts, and the Metal-main Act—viz., the procuring an ample supply of water for the inhabitants of Dublin, and effecting the several works necessary for the purpose.

The sinking fund, however, was created by this fourth or contingent source, not from the operation of these causes, but from the corporation, who were the trustees of these revenues, having diverted a great proportion of them to its own use, and to objects unconnected with the special purposes for which they were expressly granted.

163. In the first place, they immediately increased the rent or tribute from the inhabitants of Dublin, which the corporation had voted to itself in 1779, from 1,500*l.* a year to 2,500*l.* They also increased the appointments of several of their officers out of these revenues; and the better to effect the payment of these charges, and to continue as long as possible the Metal-main Act, which was not to terminate till, by the operation of a sinking fund, 100,000*l.* was paid off, they not only did not add the sinking fund by the fourth contingent source before mentioned, but did not even apply the whole of the three certain sources which were to effect the extinguishment of this debt; for the sum or sums equal to the interest of the sum or sums of money permitted to be borrowed by the Metal-main Act, and directed by that Act to be retained by the city treasurer to aid the sinking fund, were not returned by him, or applied in aid of that fund, nor was any sum of money whatever applied to the extinguishment of the debts for the first two years after the Metal-main Act was passed.

It further appears that the lord mayor and city treasurer formerly received a percentage of 5 per cent on all sums, which was equally divided between them. Shortly after the passing the statute of the 49 Geo. III., by Act of Assembly, for the purpose, as expressly stated, of increasing the city revenues and lessening expenses, the report of its committee for effecting these purposes, made in the following words, was adopted:—

“Your committee are of opinion that it would be much for the advantage of the corporation to pay the lord mayor the sum of 1,000*l.* and the city treasurer the sum of 1,000*l.* annually, to be charged proportionally on the city and pipe-water funds, as salaries, in lieu of any claim hereafter to be made for poundage or agency; that sum appearing less than the sums paid to them for poundage on the average of the last four years.”

By the special provisions of the 49 Geo. III. s. 14, the rates or rents thereby granted are not subject to any deduction or per-centage whatsoever, save for collecting the same; and the sum of 32,200*l.* permitted to be borrowed by that Act being strictly appropriated, no poundage ought to have been taken out of these rates or rents, or the moneys borrowed under that Act.

Charges made by
the Corporation on
the Pipe-water and
Metal-main Rates.

The pipe-water revenues never, in any of the eight years from 1809 to 1817, much exceeded £2,000; the substituting a salary of 1,000*l.* cannot, therefore, be justified on a principle of economy.

It is observable that the language of the order is, that a salary in lieu of poundage should be proportionally charged on the city private fund and pipe-water fund, but we find that, in fact, the salary has been charged equally on both funds.

For the first three years after passing the Metal-main Act in 1809, this poundage, or commuted salary granted in lieu of poundage, appeared to the corporation sufficient remuneration for the services of its treasurer. In 1812, however, it thought proper to grant him, by Act of Assembly, an additional salary, as an accountant, of 300*l.* per annum, which was then voted to him, to be paid until September, 1815, but has since been discontinued.

164. The eight accounts furnished by the corporation in the year 1818 having been, as stated, referred to the commissioners of impost accounts, were investigated by that board, who made their report on them on the 3d day of April, 1819. The Report was printed by order of the House of Commons of the 8th June, 1819. In the above account of the pipe-water and metal-main rates, and the proceedings of the corporation, we have adopted the substance of that Report.

Report of Commissioners of Impost Accounts.

Acting on the principles stated in it, the commissioners disallowed the claim of the corporation to the rent of 2,500*l.* charged from 1809, but did not interfere with that of 1,500*l.* charged from 1777 to 1809, considering that not to be within their power to determine on, as being comprised in the old pipe-water debt recognised by the 49 Geo. III.

They further disallowed all sums received as for the salary of the lord mayor beyond the actual amount of poundage on the old pipe-water rates, and also the sum of 300*l.* voted to the treasurer as an accountant from 1812 to 1815.

With reference to some other charges for salaries, they reported, that, as by the Metal-main Act considerable additional works were to be executed, the annual expense of labour was of course greatly increased, that moderate additional salaries appeared to have been given to the engineer, to two overseers of work, to the stockkeeper, and two inspectors of turncocks, persons immediately connected with the execution and superintendence of works, and they had therefore allowed these increased salaries, and a commuted allowance, or salary of 200*l.* per annum, to the town-clerk, in lieu of their professional fees or charges for their services rendered in the execution of the Pipe-water and Metal-main Acts, as it appeared to them that the average remuneration for certain services under the Pipe-water Acts amounted to 158*l.* 7*s.* 7*d.*, and that it was given in evidence to them, that the difference between that sum and 300*l.* per annum was far short of what ought to have been paid for the additional and indispensable services of these officers under the Metal-main Act.

The appropriation of the metal-main revenues, especially by the 14th section of the Act, being very strict, the commissioners of impost accounts doubted their powers of allowing the foregoing increased salaries and commuted salary, and thought it right to consult the Attorney-General on the subject, who was of opinion, that, "though they were only authorized to allow credit for the balance of the rates and rents specified in the Act of Parliament for expenditures of laying down metal-main and service-pipes, or making the additional alterations and improvements in the works referred to in the Act, exclusively of the collection of the rates and rents, yet that it was his opinion, that the acts and services of all persons necessarily employed in or about the doing of those Acts, to the execution of which the rates are appropriated, and without which acts and services the purposes of the Act either could not be executed or properly executed, must be reasonably remunerated and allowed for, as part of the necessary expenditure under the Act, and that, therefore, if the duties and services rendered were such as must necessarily have been performed by some person, in order to a due execution of the works to be executed under the Act of Parliament, that a compensation for those services, if moderate and reasonable, ought to be allowed by them, if otherwise, not."

Credits were given in the accounts, terminating September 1816 and 1817, for balances of interest in an account current between the corporation and their treasurer, which they considered applicable to the accounts, and therefore struck them off.

They further report, that it appeared to them, that the three ascertained sources of extinguishing the pipe-water and metal-main debts from the commencement of the account for the first five years, terminating the 28th of September, 1814, ought to have reduced the debt from 100,000*l.* to 80,000*l.*, as appeared by the schedule, marked (A), annexed to their report, whereas the debt was only reduced at that period to 95,700*l.*, being 4,300*l.* less than ought to have been discharged to that period.

They also report that, on the appointment of the then treasurer of the city in 1814, instead of a debt which ought not to have amounted to more than 90,000*l.* he found a debt of 95,700*l.*; but, in a certain degree, following the steps of his predecessors, he had only paid off in the three years of his trusteeship, from September, 1814, to September, 1817, the termination of the accounts, on which they reported, 9,000*l.*; that, had the sinking fund been properly applied as by law directed, the debt (unaided by the fourth or contingent source) would have been only 64,600*l.* on the 28th September, 1817, whereas on that day it actually amounted to 86,700*l.*, being 22,100*l.* less than ought to have been discharged. The amount of their disallowances on the eight accounts was 23,261*l.* 18*s.* 9*d.*, and the balance struck by the commissioners in favour of the public on the last of the accounts was 25,610*l.* 16*s.* 6*d.*

They further stated, that, had the sinking fund been allowed to operate as it should, the whole of the debt would have been extinguished in the year 1826, and that it was estimated that fifty-six miles of metal mains would complete that one object of the Act, and that it appeared to them that, on the 28th of September, 1817, eighteen miles, four furlongs, twenty-three perches, and one yard only of these mains were laid.

CORPORATE
PROPERTY.Resolutions of Com-
mittee of House of
Commons in 1823.Information in
Chancery.Answer of the Cor-
poration.Decree of House of
Lords, 1837.

Four accounts of these revenues, from 1817 to 1821, were afterwards audited by the commissioners of Imprest accounts, from which, also, they struck off all sums claimed on any of the objectionable grounds already stated.

This subject formed part of the objects of inquiry of the Committee of the House of Commons on the local taxation of the City of Dublin in the year 1823, and that Committee agreed to the following resolutions:—

"Resolved, that it is inexpedient to examine witnesses respecting the pipe-water and metal-main taxes; as it appears by the reports of the commissioners for auditing public accounts that continued misapplications of public money are considered by the commissioners to have occurred, and as the whole subject is fully set forth on the face of their reports.

"Resolved, that it is necessary, on the part of the public, that immediate proceedings should be taken, at law, for the purpose of bringing this matter to a close, and ascertaining what sums remained due on the face of those accounts; and what right or title the corporation possess in the pipe-water estates."

166. Attempts were made to have a suit for these purposes instituted by Government, but, the application proving unsuccessful, it was determined, by those inhabitants who had given attention to the subject, to proceed with an information in the Court of Chancery against the corporation; a fund was raised by public subscription to defray the expense, and the information was accordingly filed by the Attorney-General, at the relation of certain persons, in 1823, and has been since vigorously and effectively prosecuted to a final decree in the House of Lords, on the 1st of April, 1835.

The information stated in substance the matters we have above detailed, and that the rates levied by the corporation from 1809 were abundantly sufficient to answer all the purposes of the Metal-main Act and the other Acts therein seated, if properly applied; and, after charging various defaults and misapplications of the funds, prayed, that the corporation might be declared trustees of the rates and rents mentioned in the Act of the 49 Geo. III. for the uses and purposes therein declared, and that the trusts thereof might be carried into execution; it also prayed an account of those rates and rents—of the moneys borrowed under the Act, and of the sinking fund, and money applied in payment of the interest and principal, as directed by the provisions of the Act and the proper application of the balance.

The corporation put in their answer on the 10th February, 1834. They denied that they were trustees of the rates, and claimed the watercourse and works, as well the ancient works as those to be completed through the medium of the metal-main rates, to be their property, unfettered by any trust whatsoever; and they submitted that the uses and purposes specified in the Metal-main Act were not charitable uses.

They relied on the furnishing of the accounts to the lord-treasurer, as directed by the Act, as a bar to the jurisdiction of a Court of Equity, and objected to the disallowances made by the commissioners of Imprest accounts, insisting that the charges so disallowed were not improper or unreasonable.

The cause was heard before Lord Manners, on the 21st and 22d July, 1834, and his lordship decided, that the information should stand dismissed, with costs, for want of jurisdiction.

The relations appealed to the House of Lords against this decree, and it was reversed on the 11th May, 1837. The case is reported in the first volume of Mr. Bligh's New Series of Reports of Cases in the Houses of Lords, p. 312. The following is the order made on this occasion:—

166. "It is ordered and adjudged by the lords spiritual and temporal in Parliament assembled, that the said decree complained of in the said appeal be and the same is hereby reversed. And it is declared, that by the terms of the Act of Parliament of the forty-ninth year of the reign of his late Majesty King George III., in the pleadings mentioned, and entitled 'An Act for the better supplying of the City of Dublin with Water,' the respondents, the mayor, sheriffs, commons, and citizens of Dublin, are bound to account for and apply the several rates and rents in the said Act mentioned in the manner expressed in the said Act, so far as the said Act relates to such rates and rents respectively. And it is further ordered, that it be referred to one of the masters of the said Court of Chancery in Ireland to take an account of the sums of money received by the said respondents, or by any person or persons by the order or for the use of the said respondents, in each year, from the time of the passing of the said Act, for or in respect of the rates and rents granted by the said Act, and of the application thereof respectively in each year, and particularly of the expenses incurred by the said respondents in each year in making reservoirs and laying cast-iron or metal-main and service-pipes, or other alterations and improvements authorized by the said Act; and to state the balances of such account appearing at the end of each year respectively; and also an account of all sums of money which the said respondents borrowed at interest upon the credit of the rates and rents granted by the said Act and by the Acts therein recited, and which were necessary for the purpose of making such reservoirs and laying such cast-iron or metal-main and service-pipes; and also an account of the several demises or mortgages of the said rents, or any parts thereof for such purposes, and of the costs of such demises or mortgages, and to whom such demises or mortgages have been made, and for what sum or sums respectively; and whether such sum or sums of money so borrowed exceeded or fell short of the several sums authorized by the said Act to be borrowed in the several years therein mentioned respectively. And it is further ordered, that the said master do inquire and report the nature and particulars of the debt of 67,800*l.* in the said Act mentioned, and to whom such was due, and how secured, and at what rate or rates of interest; and whether a fund has been duly provided according to the directions of the said Act for redeeming and discharging the same; and all such further sum and sums of money as have been borrowed for the purposes and within the several periods authorized by the said Act; and whether the treasurer and treasurers for the time being of the said respondents, the mayor,

sheriffs, commons, and citizens of Dublin, have annually retained out of the rates or rents granted by the said Act the sum of 2,000*l.*, together with such sum and sums of money as would be equal to the interest on all such sum and sums of money as have been borrowed under the provisions of the said Act; and whether all such sum and sums of money, by the said Act directed to be so retained, have been appropriated and applied as a sinking fund to pay off and discharge the said sum of 67,800*l.*, and all such other sum and sums of money as have been borrowed under the provisions of said Act; and whether all such sum and sums of money so directed to be retained and appropriated have been for such purpose laid out in purchasing securities granted or passed for the debt and debts in the said Act mentioned, or any of such debt or debts; and whether all such interest money as has become due and owing on all the securities, sum and sums of money so purchased in, paid off and discharged, has and have been applied in aid of the said sinking fund, according to the directions of the said Act; or whether the whole or any, and what parts or part, of such sum and sums of money have or has not been applied as directed by the said Act, and how the same respectively have or has been applied. And it is further ordered, that the said master do inquire and report whether the treasurer and treasurers of the said respondents, the mayor, sheriffs, commons, and citizens of Dublin, for the time being, has or have kept such separate and distinct account, as directed by the said Act, of the receipts and produce and amount of the rates and rents granted by the said Act, and received under and by virtue thereof, and has or have paid and applied such part or balance thereof as from time to time remained after retention of the several sum and sums of money directed to be otherwise applied, as in the said Act mentioned, in payment of the interest from time to time due on the money mentioned in the said Act to be then due, and owing or borrowed under the authority of the said Act, and in laying down cast-iron or metal-main and service-pipes, or otherwise making such additional alterations and improvements in the works in the said Act mentioned, and in increasing the sinking fund created by the said Act; and whether any deduction has been made from the said rates and rents, save for collecting the same; and, if any, what deduction, and on what ground, and whether any surplus has been at any time or times, and when, received by the said respondents, the mayor, sheriffs, commons, and citizens of Dublin, or on their account, more than had been from time to time duly expended as directed by the said Act; and whether such excess has at any time or times, and when, exceeded the sum of 500*l.*; and whether such excess has been from time to time added to the sinking fund created by the said Act, and paid and applied in like manner as the said annual sum of 2,000*l.* is by the said Act directed to be applied; and whether the whole of the sum and sums of money due, as in the Act mentioned, and borrowed under the authority of the said Act, has been fully paid and discharged; or whether any and what parts or part thereof remain or remains due and owing, and to what amount, and why the same have or has not been paid or discharged. And it is further ordered, that the said master do take an account of the costs, charges, and expenses in preparing, drawing, obtaining, and passing the said Act, and certify whether the same have been paid and discharged, and when and in what manner; or whether any and what parts or part thereof remain or remains due and unpaid, and for what reason. And it is further ordered, that the said master do inquire and certify whether the several additional works and improvements intended to be provided for by the said Act have been completed, or whether any and which of such works and improvements have not been completed, and why the same have not been completed, and what remains to be done in respect thereof; and in case any of such works and improvements have not been completed, it is further ordered, that the said respondents be at liberty to lay before the master such statement as they may be advised to make respecting the same; and that the said count do all such things as shall be necessary to carry this order and judgment into execution, reserving to the said court the consideration of further directions, and the costs of the suit, till after the master shall have made his report."

The cause was accordingly proceeded in, and the accounts taken as directed by the decree of the House of Lords; and, after a lengthened examination of witnesses, the master in the cause made his report in the year 1831. We annex the following summary of the material findings and schedules of this report:—

167. *First Finding*.—I find that the defendants, by their treasurer, received on account of sums borrowed under 49 Geo. III. c. 80, in the year commencing 20th May, 1809, and ending May, 1810, the following sums: viz. 7,200*l.* in September, 1809, and 5,000*l.* in February, 1810, making 12,200*l.*. And that shortly previous to passing said Act of 49 Geo. III., they raised on the credit of the pipe-water rates 1,000*l.* and 10,000*l.*, to enable them to erect two basins, and to proceed with the other necessary works by said Act contemplated; and which sums I find they had been applying to the erection of said basins and other works in said Act of 49 Geo. III. mentioned. But I certify, that in proceeding to take the accounts directed, great difficulties have arisen in ascertaining the exact balance properly chargeable against the defendants, at the commencement of the Act 49 Geo. III., as to the expenditures of said two sums of 1,000*l.* and 10,000*l.*, both by reason of defendants having terminated their annual accounts in September, and not in May, in each year; and also by reason of said decree not having authorized me to take an account of the receipts and disbursements prior to the passing of said Act, and which it would have been absolutely necessary to do for several years antecedent, in order to ascertain such exact balance. It was agreed upon and consented to by both plaintiff and defendants, that there remained on the 29th September, 1809, a sum of 4,021*l.* 16*s.* 6*d.* in the hands of said defendants, applicable to the execution of the works in said Act of 49 Geo. III. mentioned. And it was also consented, that the accounts should commence on that day; and I therefore find, that the said defendants, by their treasurer, had in their hands on said 29th September, 1809, the aforesaid sum of 4,021*l.* 16*s.* 6*d.*, to which I have added the sum of 12,200*l.* borrowed as aforesaid, making together 16,221*l.* 16*s.* 6*d.* And I further find, that said defendants, from said 29th September, 1809, to 20th May, 1810, applied out of said sum, in payment of

Accounts taken
and Report.

interest on the debt then due, and also in payment of costs of obtaining said Act, for filling and preparing debentures or mortgages of said sums so borrowed, and in making reservoirs and laying down cast-iron pipes, and other alterations and improvements authorized by said Act, the sum of 9,385*l.* 11*s.* 2*d.* And I find that, after deducting same from said sum of 16,221*l.* 16*s.* 6*d.*, there remained a balance in the hands of the treasurer of said defendants, on the 20th May, 1810, amounting to 6,836*l.* 5*s.* 4*d.* on said metal-main account. And I further certify, that though there is not any express direction in the aforesaid decree, to take any particular account of the rents or expenditures of the pipe-water rates or rents as such; Yet inasmuch as said Act of 49 Geo. III. c. 80, in the 15th section, enacts, that the said lord mayor, sheriffs, commons, and citizens of the said city, do and shall, once in each year, furnish, or cause to be furnished, unto the Lord Lieutenant, or other chief governor or governors, to be by him or them laid before Parliament, a full, true, and distinct account of the several sum and sums of money received by them, or on their account, under and by virtue of said Act of 49 Geo. III., and also, under and by virtue of the several Acts therein recited, and of the manner and way in which same have been paid, expended, and applied; and also, in and by the 16th section, further enacted, that if there should be any surplus of the several sum and sums of money so received by them, or for or on their account, under the said Act 49 Geo. III., or the said recited Acts, more than shall be duly expended by them as in said Act before mentioned, then, and as often as the same shall exceed 500*l.*, such excess shall, from time to time, be added to the sinking fund thereby created; and inasmuch as the said decree directs that I should inquire whether any surplus had been at any time or times, and when, received by the said defendants, or on their account, more than had been duly expended by them, as directed by said Act; and whether such excess had, at any time or times, and when, exceeded the said sum of 500*l.*; and whether such excess had been from time to time added to the sinking fund, created by said Act; I HAVE, for the purpose of complying with the directions of said decree, in relation to such excess, and to ascertain said sinking fund, found it necessary also to take an account of the receipts and expenditures of the pipe-water rates and rents in each year, since the passing of the said Metal-main Act. And I find that there was chargeable against said defendants on said 20th May, 1810, the sum of 3,296*l.* 4*s.* 8*d.*, being the balance of the pipe-water receipts over the expenditure, to said 20th May, 1810, on foot of the pipe-water account (and which sum I find was applicable to the purpose of carrying on the several works directed by said Act of 49 Geo. III. c. 80), the particulars of all which receipts and expenditures, both on foot of said metal-main and pipe-water accounts, are respectively set forth in the 1st and 2d schedules herewith annexed, and to which, as part of this my report, I beg leave to refer.

Second Finding.—I find that the said defendants, by their said treasurer, did, in the several years, from the year commencing 20th May, 1810, and ending 20th May, 1827, both inclusive, at which last-mentioned period it was asserted and agreed upon as aforesaid, that said accounts should terminate, receive the several sums of money following: that is to say—

In the year commencing 20th May, 1810, and ending 20th May, 1811, under the said Act of 49 Geo. III., the several sums enumerated, making together 17,324*l.* 0*s.* 11*d.*, and that they applied 18,127*l.* 1*s.* 10*d.*, from which, having deducted said 17,324*l.* 0*s.* 11*d.*, received, there remained a balance of 803*l.* 0*s.* 11*d.*, on foot of said metal-main accounts and disbursements for said year, in favour of said defendants; and having deducted said balance of 803*l.* 0*s.* 11*d.* from the sum of 6,836*l.* 5*s.* 4*d.*, being the balance of said metal-main receipts over the disbursements, chargeable against said defendants on 20th May, 1810, as heretofore stated, there remained on said 20th May, 1811, a sum of 6,033*l.* 4*s.* 5*d.*, chargeable against said defendants on the metal-main account, applicable to the purposes of said Act of 49 Geo. III. And I also find, that the treasurer of said defendants had in his hands, on said last-mentioned day, 710*l.* 4*s.* 3*d.*, being the balance of the pipe-water receipts, chargeable against them on foot thereof, over and above expenditure, up to said 20th May, 1811; to which I have added the aforesaid sum of 3,296*l.* 4*s.* 8*d.*, being the balance of said pipe-water receipts and expenditures for the preceding year, said sums making together 4,006*l.* 8*s.* 11*d.*, applicable in like manner as the aforesaid balance of 6,033*l.* 4*s.* 5*d.*, to the purposes of said Act of 49 Geo. III.

Third Finding.—After giving the details of receipts and expenditures for the year ending 20th May, 1812, the master finds a balance of 3,377*l.* 1*s.* 7*d.*, in favour of defendants, on the metal-main account, and a balance of 7,446*l.* 15*s.* 1*d.*, against said defendants, on the pipe-water account, applicable to the liquidation of the said sum of 2,377*l.* 1*s.* 7*d.*, then in favour of defendants on the metal-main account; and also applicable to the purposes of the said Act of 49 Geo. III.

Fourth Finding.—After giving the details of the receipts and expenditures for the year ending 20th May, 1813, the master finds a balance of 11,409*l.* 10*s.* 7*d.*, including the said balance of 3,377*l.* 1*s.* 7*d.*, for the year ending 20th May, 1812, in favour of defendants; and a balance of 8,652*l.* 2*s.* 7*d.*, against said defendants, on the pipe-water account, applicable to the liquidation of the balance in favour of defendants on said metal-main account, so far as same would extend.

Fifth Finding.—After giving the details of receipts and expenditures for the year ending 20th May, 1814, the master finds a balance of 4,196*l.* 15*s.* 5*d.*, against the said defendants, on the metal-main account and disbursements; and that such balance being deducted from the balance on this account of the preceding year, left a sum of 7,212*l.* 15*s.* 1*d.*, in favour of said defendant, on the metal-main account. And the said master further finds the balance chargeable against said defendants, on foot of the pipe-water account, including that of the preceding year, of 13,914*l.* 16*s.* 2*d.*, applicable to the liquidation of the aforesaid sum of 7,212*l.* 15*s.* 1*d.*; and also to the purposes of the said Act of 49 Geo. III.

Sixth Finding.—Gives the details and balances of each year, from 20th May, 1814, to 20th May, 1824.

Part of Sixth Finding.—I find, that in the year commencing 30th May, 1824, and ending 20th May, 1825, the said defendants, as aforesaid, received sums amounting to 11,283*l.* 11*s.* 3*d.*, and applied sums amounting to 11,921*l.* 2*s.* 4*d.*, from which, having deducted the said receipts, there remained a sum of 637*l.* 9*s.* 0*d.* in favour of said defendants; which, being added to the balance of 9,751*l.* 14*s.* 11*d.* in their favour, on foot of the preceding year's account, left a balance of 10,389*l.* 3*s.* 11*d.* in favour of said defendants, on foot of said metal-main receipts and expenditure, and to and for said 20th May, 1825. And I find that the balance chargeable against said defendants, on foot of the pipe-water rates and expenditure for said year, ending 20th May, 1825, amounted to 5,739*l.* 8*s.*; which, being added to the balance of 55,731*l.* 9*s.* 6*d.* chargeable against them on foot of the preceding year's pipe-water account, made 61,470*l.* 17*s.* 6*d.* chargeable against said defendants, and applicable to the liquidation of the balance of 10,389*l.* 3*s.* 11*d.*, then in favour of said defendants, on foot of said metal-main account, and to and for said 20th May, 1825; and which, being deducted, left a surplus balance on foot of both said rates of 51,094*l.* 13*s.* 6*d.*, chargeable against said defendants, and applicable to the purposes mentioned in the 13th and 16th sections of said Act of 49 Geo. III.; the particulars of which said several sums received and applied in each and every of said years, together with the balance for or against the said defendants, at the end of each year, on foot of each of said respective rates and rents, are set forth in the first and second schedules hereunto annexed, to which I refer.

Note.—The before-mentioned balance of 51,094*l.* 13*s.* 6*d.*, with its interest, having been sufficient to pay off the debt of 100,000*l.*, and left a balance of 1,535*l.* 3*s.* 6*d.* against defendants after such discharge of said debt, the master took the account for the two subsequent years of 1825 and 1827 separate and apart, it being, as in the previous part of his report, consented between the parties in the cause that the accounts should stop on the 20th May, 1827; and the balance found by the master's report for the said years 1825 and 1827 against the defendants is 14,965*l.* 9*s.* 5*d.*, including the before-mentioned balance of 1,535*l.* 3*s.* 6*d.* *Vide Fifteenth Finding of Master's Report, after given.*

Seventh Finding.—Finds the sums borrowed by the defendants under the Act of 49 Geo. III., and the Acts therein recited, amounted to 32,200*l.*; and it also finds it was applied to the purposes directed by the said Act, and that the said sum was secured by mortgages for 100*l.* each, issued under the seal of the corporation, and made payable to John Curleton, their treasurer; and that the costs of same amounted to 4,060*l.* 19*s.* 2*d.*

Eighth Finding.—I further find that the nature and particulars of the debt of 67,800*l.*, in said decree mentioned, were as follows, viz.:—That of 19,100*l.* raised in February, 1809, part of said debt was alleged to be due to the corporation for arrears of an annual sum of 1,500*l.* appropriated by them pursuant to an Act of Assembly of the said corporation, made on the 11th January, 1779; whereby it was resolved, "That for the future no part of the pipe-water revenue should be appropriated to any use, save the several uses of carrying on the works, paying officers, &c., until they have discharged the several sums borrowed on the credit thereof, except the sum of 1,500*l.* annually to be paid to the city treasurer for the use of the city, in part compensation for the several sums expended by them previous to the late Act (meaning 15, 16 Geo. III. c. 34) upon the said works." I find that 37,700*l.*, other part of the said debt, was raised at various times intermediate between the years 1776 and 1809, both inclusive, and charged on the funds granted by the several former Acts of Parliament; but for what particular purpose same was raised I am unable to set forth, no evidence thereof having been laid before me. And I find that the residue of said debt consisted of a sum of 11,000*l.*, which I find the said corporation raised in February, 1809, for the purpose of purchasing grounds for bushes and reservoirs, and for the expenses in forming them. And I find that all said sums were secured by writings under the seal of the corporation, called debentures, and made payable to the several persons, and for the several sums, mentioned in the fourth schedule. And I find that the said debentures were originally issued to the several persons to whom they were respectively made payable; but whether the said several sums thereby secured were actually due to said several persons, or that full or any value was given for each of them as constituted the aforesaid debt of 37,700*l.*, of the application whereof no evidence was given, as before-mentioned, does not appear by any evidence save the presumption arising from the several debentures being entered in said debenture-book. And I find that the sum secured by each debenture is now due to the holder thereof; said debentures being, under the 15, 16 Geo. III. made transferable by endorsement.

Ninth Finding.—I further find that a fund has not been provided, according to the directions of the said Act of 49 Geo. III., for redeeming and discharging the said debt of 67,800*l.*, and the said sum of 32,200*l.* borrowed as hereinbefore mentioned for the purpose and within the several periods authorized by the said Act, save as to a sum of 25,500*l.* hereunder more particularly mentioned and set out in the fifth schedule hereunto annexed. And I further find that the treasurers of the said defendants have not annually, as directed by the said Act, retained, out of the rates and rents granted by the said Act, the sum of 2,000*l.*, together with such sum and sums of money as would be equal to the interest on all such sum and sums of money as have been borrowed under the provisions of said Act, and have not kept all such interest money as would become due and payable upon all such securities, sum and sums of money, as be or they ought to have purchased in or paid and discharged as directed by said Act. And I therefore find the said defendants have not applied the same from time to time to the further aid of the said sinking fund in said Act mentioned, in the same manner as the said sum of 2,000*l.*, and which sums, by them not applied as directed by said Act to be applied in aid of said sinking fund, amounted on the 20th day of May, 1825, to the sum of 74,500*l.*, being the difference between the before and hereinbefore mentioned sum of 25,500*l.* and the sum of 100,000*l.*, to which sum said sinking fund would on said last-mentioned day have amounted, as appears by the second part of the eighth schedule hereunto annexed. And I find, that of said sum of 74,500*l.*, a part thereof amounting to the sum of 24,941*l.* 10*s.*, was applied

CORPORATE
PROPERTY.

in payment of interest that accrued due on said debt of 100,000*l.*, but which would not have so accrued if the aforesaid directions of the said Act relative to said sinking fund had been complied with; and that of the residue thereof, amounting to the sum of 49,558*l.* 10*s.*, a part thereof, amounting to 39,000*l.* 3*s.* 3*d.*, was by them applied in manner specified in the sixth schedule hereto annexed; and to which I beg leave to refer, but for which I have not given them credit, considering that they were not properly entitled thereto under said several order; but how or in which manner the residue thereof, amounting to the sum of 10,558*l.* 6*s.* 3*d.*, has been applied, I am unable to set forth, no evidence thereof having been laid before me.

Tenth Finding.—I further find that the several sum and sums of money, by the said Act directed to be so retained, have not been so retained by the said defendants, nor have the same been appropriated or applied as a sinking fund to pay off and discharge the sum of 67,800*l.*, and the said other sum and sums of money, amounting to 32,200*l.*, under the provisions of the said Act; and that consequently the several sum and sums of money so directed to be retained and appropriated have not been, as directed by the said Act, laid out in purchasing in the securities granted or passed for the said debt and debts in the said Act mentioned, or may such debt or debts. But I find that sums amounting to the sum of 25,500*l.*, and specified in the said fifth schedule, and which is the sum adverted to in a former part of this my Report, have, in the years 1811, 1812, 1814, 1815, 1816, 1817, 1818, 1819, 1820, and 1821, been applied in the purchasing in of certain of said securities, and for which sums I have given the said defendants credit in the said first schedule to this my report annexed, and to which I beg leave to refer.

Eleventh Finding.—I further find that no part of the interest money, which became due and owing on all or any of the securities, sum and sums of money, so purchased and paid off as aforesaid, have or had been applied in aid of the said sinking fund by the said corporation or their said treasurer, according to the directions of the said Act.

Twelfth Finding.—I further find that the treasurer of the said corporation did not keep such separate and distinct accounts as directed by the said Act of the 49 Geo. III. of the receipts, and produce, and amount of the rates and rents granted by the said Act, and received under said by virtue thereof, from the passing of the said Act down to the 29th day of September, 1814; but I find that on the appointment of the defendant, Alderman William Henry Archer, as treasurer to the said corporation, which took place in said year 1814, he commenced to keep such separate accounts from said 29th day of September, and that he and the succeeding treasurer have since continued to keep same, as directed by the said Act. And I find that, inasmuch as the said treasurer did not retain the several sums as directed by the said Act, as before stated, he had not at any time in his hands such ascertained excess as was thereby contemplated, and therefore did not apply such excesses as the said Act directed should be applied in the manner thereby directed; but I find that the said defendants did in fact, from time to time, lay out and apply several sums in laying down cast-iron or metal-main and service-pipes, and in making other additional works, to the amount as in my said first schedule is particularly mentioned.

Thirteenth Finding.—I further find that various deductions had been made by the said corporation from the said rates or rents granted by the said Act of the 49 Geo. III. other than for collecting the said rates or rents, and that said deductions are as follow; that is to say, sums which they applied in payment of increased or additional salaries to officers and servants, salaries to newly created officers, and in payment of salaries to superannuated officers, and their widows and families, and such like purposes, all which are particularly specified in the seventh schedule hereto annexed, amounting in the whole to the sum of 14,633*l.* 7*s.* 2*d.*; and for which sums, though not admissible credits against the said metal-main rates, I have given them credit against the pipe-water rates and rents, considering that the same were reasonable allowances, and the plaintiffs not objecting thereto, and which credits are comprised in the said second schedule to this my report annexed, and to which I beg leave to refer.

Fourteenth Finding.—I further find that of the sum of 67,800*l.* due, as in the said Act of the 49 Geo. III. mentioned, and the sums amounting to 32,200*l.*, borrowed under the authority of the said Act, and amounting together to the sum of 100,000*l.*, only the sum of 25,500*l.*, heretofore mentioned, has been paid and discharged; and that the sum of 74,500*l.* of said debt remains yet to be paid and discharged. And I find that the said debt of 100,000*l.* has not been paid and discharged, by reason of the corporation not having retained and applied the several sums granted by the said Act of 49 Geo. III. in the manner by said Act directed; but having taken the aforesaid metal-main and pipe-water accounts in the manner directed by the said Act, I THEREBY ASCERTAINED, and accordingly certify, that if the said defendants had complied with the several provisions of the said Act of 49 Geo. III. in the manner thereby directed, as set forth in the first part of the eighth schedule hereto annexed, and to which I refer, they would have had in their hands, in the several years heretofore particularly mentioned, excesses over and above the sum of 500*l.* (after the due expenditure) of both said rates and rents, properly applicable to the aforesaid sinking fund, and forming the fourth source provided by said Act in aid of said fund, the several sums following; that is to say:—

In the year ending	20th May, 1815,	a sum of	52,504
"	"	20th May, 1816,	" 4,160
"	"	20th May, 1817,	" 3,710
"	"	20th May, 1818,	" 1,586
"	"	20th May, 1819,	" 1,044
"	"	20th May, 1820,	" 2,384
"	"	20th May, 1821,	" 1,194
"	"	20th May, 1822,	" 0,486

The particulars whereof I have set forth in the second part of the eighth schedule hereto annexed, and to which I beg leave to refer; and I have thereby likewise ascertained, and certify, that by the operation of said sinking fund, if same had been duly provided and applied as directed by said Act, the whole amount of said debt would have been fully paid off and discharged upon the 25th day of March, in the year 1823.

Fifteenth Finding.—I further find that, although the debt and interest thereupon ought to have been paid off and discharged, and that there ought to have been a balance of 1,536*l.* 3*s.* 6*d.* in the hands of the treasurer of the said defendants, if they had applied the balance of 51,094*l.* 13*s.* 6*d.*, set forth in the second schedule, from time to time as the same had accrued, pursuant to the provisions of the said Act, as appears by the ninth schedule to this my Report annexed; yet they continued to levy and receive the rates and rents granted by the said Act of the 49 Geo. III. for two years longer, to the 20th of May, 1827. I have therefore, by the consent of both parties as aforesaid, continued to take the account of both rates to and for the said 20th May, 1827, as far as regards the receipts of both rates and expenditure upon the works in said Act mentioned, and also upon the pipe-water works; and I find that on foot of the said metal-main account there remained on said day a balance of 3,816*l.* 4*s.* 4*d.* chargeable against the said defendants; and on foot of the said pipe-water account there remained a balance in their hands of 13,170*l.* 5*s.* 1*d.*, subject to the decision of the court, touching the right of the defendants thereto, said two sums making a total of 14,006*l.* 9*s.* 5*d.* as appears by the first part of the said eighth schedule hereto annexed.

Sixteenth Finding.—I further find that the costs, charges, and expenses incurred in the preparing, drawing, and passing the said Act of 49 Geo. III. amounted to the sum of 1,596*l.* 7*s.* 3*d.*, and that the same had been paid and discharged by said defendants, or their treasurer, in the year 1809; and I have accordingly given them credit for the same in the first schedule to this my Report annexed, and to which I beg leave to refer.

Seventeenth Finding.—And I further certify, that the said defendants have failed to comply with the provisions of said Act of 49 Geo. III. c. 80, so far as regards the liquidation of the debt of 67,800*l.* and the sum of 32,200*l.* borrowed under the provisions thereof; yet I find that they have fully complied with the provisions thereof, so far as regards the laying down metal-main and cast-iron service pipes, inasmuch as I find that on the 30th day of March, 1823, they had laid down metal-main pipes to the extent of thirty-two miles, five furlongs, and eleven perches; from thence to 20th May, 1827, twenty-two miles, six furlongs, and thirty-two perches, making on that day a total of fifty-five miles, four furlongs, and three perches; and that in the month of June, 1827, the whole estimated length of fifty-six miles was completed; at which period I find they had remaining in their stores metal pipes sufficient to cover an extent of two miles, three furlongs, and three perches, and for the cost of which they have got credit in the first schedule hereto annexed. And I further find that they have since laid down the whole of said pipes as aforesaid remaining in their stores, and also additional pipes, making a quantity in length of seven miles and thirty-five perches over and above the length originally estimated of fifty-six miles, and which excess appears to have been rendered necessary by reason of the increasing extent of the city, several new streets having been built thereon since the passing of said Act.

The following are the most material parts of the Schedules annexed to the Report.

THE SIXTH SCHEDULE,

Containing an Account of the various Sums applied by the Defendants in the manner herein specified, for which they have not got credit for the purposes assigned in said Report.

METAL-MAIN ACCOUNT.

Payment to William Jennings, Accountant £. s. d.
199 4 0

PIPE-WATER ACCOUNT.

Difference between Salary of £1,000 per annum to the Lord Mayor and Treasurer, and the Pensions allowed in Second Schedule, viz. £. s. d.

From Sept. 29, 1822, to May 20, 1826, one year 222 15 4			
1823, ..	1821, ..	473 3 7	
1824, ..	1822, ..	491 14 10	
1825, ..	1823, ..	487 13 4	
1826, ..	1824, ..	425 25 6	
1827, ..	1825, ..	375 3 5	
1828, ..	1826, ..	483 5 7	
1829, ..	1827, ..	487 9 5	
1830, ..	1828, ..	530 30 2	
1831, ..	1829, ..	580 8 10	
1832, ..	1830, ..	431 15 4	
1833, ..	1831, ..	518 8 3	
1834, ..	1832, ..	585 5 5	
1835, ..	1833, ..	544 11 3	
1836, ..	1834, ..	474 15 7	
1837, ..	1835, ..	452 17 0	
			7,443 13 0

Two Penalties for Discharge 287 8 3
Two Costs to Allen and Gosnell 24 0 0

Carry forward 7,694 3 3

Brought forward £. s. d.
7,694 3 3

Cost of £3,500 per annum for the City Water Course, viz. —

One year to Midsummer, 1821, ... £. s. d.			
1821, ..	1821, ..	2,580 0 0	
1822, ..	1822, ..	2,580 0 0	
1823, ..	1823, ..	2,580 0 0	
1824, ..	1824, ..	2,580 0 0	
1825, ..	1825, ..	2,580 0 0	
1826, ..	1826, ..	2,580 0 0	
1827, ..	1827, ..	2,580 0 0	
1828, ..	1828, ..	2,580 0 0	
1829, ..	1829, ..	2,580 0 0	
1830, ..	1830, ..	2,580 0 0	
Half a year to December, 1830, ..	1830, ..	1,290 0 0	
			28,250 0 0

15*l.* year interest, from 20th September, 1824, to 25th March, 1825, on £3,500. Debtors raised beyond the debt of £57,360 assigned by the 49th Geo. III. and for the amount of which the Defendants have not given credit to the public at 4*s.* per cent. per annum 4,996 0 0

Total Amount to 20th May, 1825 39,800 3 3

ABSTRACT OF THE EIGHTH SCHEDULE.

Showing in one view the Receipts and Expenditures for and on account of the Rates and Rents granted by the Act of 43 Geo. III. c. 80, and by the Acts therein rectified; and also showing the Balance in the Defendants' hands, after having provided for the Expenditure on the Works, the Payment of the Debt of 67,800*l.*, and 32,000*l.* borrowed under the provisions of the said Act, with Interest which had accrued thereon.

	Balance in hand, 29 September, 1820 Rents borrowed per 1st Schedule.	RECEIPTS.						Baking Paid to pay off Debt, as per 2nd part of 1st Schedule.	Interest on Debt paid per 4th part of 1st Schedule.	EXPENDITURE.					
		On Metal-Main Rates, &c., as per 1st Schedule.			For Pipe-Water Rates, &c., as per 2nd Schedule.					On Metal-Main Works, as per 1st Schedule.			On Pipe-Water Works, as per 2nd Schedule.		
		£.	s.	d.	£.	s.	d.	£.	s.	£.	s.	d.	£.	s.	d.
From 25th Sept., 1820, to 26th May, 1821	16,000 16 6									4,213	5,178 11 8	4,276 1 5			
" 1821, " 1821	6,000 0 0	9,324 0 11	10,037 17 3	7,570 6 3	2,732 0 0			4,813	12,292 1 10	5,859	17,843 3 11	8,959 12 7			
" 1821, " 1822	6,000 0 0	13,017 17 11	15,739 18 8	5,374 0 0	5,374 0 0			5,859	17,843 3 11	5,859	17,843 3 11	8,959 12 7			
" 1822, " 1823	4,000 0 0	10,072 15 7	10,072 15 7	4,238 0 0	5,195	15,886 14 6	8,666 5 5	5,195	15,886 14 6	5,195	15,886 14 6	8,666 5 5			
" 1823, " 1824	2,500 9 7	11,742 1 2	11,918 4 3	4,412 0 0	5,041	15,198 15 3	6,636 11 8	5,041	15,198 15 3	5,041	15,198 15 3	6,636 11 8			
" 1824, " 1825		11,366 4 7	12,826 11 3	7,300 0 0	4,887	16,550 14 8	7,584 0 0	4,887	16,550 14 8	4,887	16,550 14 8	7,584 0 0			
" 1825, " 1826		10,410 13 6	10,864 13 6	9,044 0 0	4,363	707 7 10	7,000 7 10	4,363	707 7 10	4,363	707 7 10	7,000 7 10			
" 1826, " 1827		10,046 7 3	10,860 12 5	9,500 0 0	3,811	1,167 10 4	6,730 11 8	3,811	1,167 10 4	3,811	1,167 10 4	6,730 11 8			
" 1827, " 1828		9,456 3 5	9,389 16 10	7,300 0 0	3,265	1,828 16 3	5,021 7 10	3,265	1,828 16 3	3,265	1,828 16 3	5,021 7 10			
" 1828, " 1829		8,414 3 0	9,514 16 2	7,500 0 0	2,827	2,235 14 4	5,789 2 8	2,827	2,235 14 4	2,827	2,235 14 4	5,789 2 8			
" 1829, " 1830		9,330 2 6	10,378 10 11	8,000 0 0	2,461	2,769 22 10	4,270 8 2	2,461	2,769 22 10	2,461	2,769 22 10	4,270 8 2			
" 1830, " 1831		9,700 12 4	10,226 2 7	8,000 0 0	1,871	3,757 15 10	6,435 15 7	1,871	3,757 15 10	1,871	3,757 15 10	6,435 15 7			
" 1831, " 1832		9,456 5 3	9,598 29 7	7,500 0 0	1,625	4,783 9 4	5,470 10 7	1,625	4,783 9 4	1,625	4,783 9 4	5,470 10 7			
" 1832, " 1833		8,186 12 11	9,706 0 3	7,500 0 0	1,604	4,233 12 6	5,062 5 0	1,604	4,233 12 6	1,604	4,233 12 6	5,062 5 0			
" 1833, " 1834		10,441 10 8	10,364 17 5	8,070 0 0	679	9,350 0 0	5,239 12 4	679	9,350 0 0	679	9,350 0 0	5,239 12 4			
" 1834, " 1835		11,282 11 2	11,800 17 2	8,578 0 0	283	7,500 4 2	5,884 9 2	283	7,500 4 2	283	7,500 4 2	5,884 9 2			
			150,781 10 4	163,940 2 2	180,888 6 0	51,842	55,545 10 5	187,564 4 1							
Received for Defendants		36,256 6 1													
Debit for Metal-Main Rates			150,781 10 4												
Debit for Pipe-Water Rates			106,048 8 2												
				Interest on Debt		51,842 6 0									
				Expenditure on Metal-Main Works		95,345 10 5									
				Debit on Pipe-Water Works		187,564 4 1									
						354,553 15 1									
				Balance, being excess of Re- ceipts over Expenditure		1,236 3 6									
Total Receipts to 26th May, 1835.	356,987 10 8					356,987 10 8									

	METAL-MAIN ACCOUNT.				PIPE-WATER ACCOUNT.			
	Receipts.		Expenditure.		Receipts.		Expenditure.	
	£.	s.	d.	£.	s.	d.	£.	s.
To balance of Receipts in Defendants' hands, being entirely liquidated on the 25th March, 1825.	1,336	3	6	..	..	..	..	..
One Year, from 26th May, 1825, to the 26th May, 1826	11,268	8	3	3,193	5	6	15,647	7
Debit, from 26th May, 1826, to 26th May, 1827	13,195	8	10	11,035	3	10	10,646	15
	24,599	13	7	..	..	..	26,293	2
By Total Expenditure for Two Years, to 26th May, 1827	..	..	..	30,185	9	3	..	..
To Balance, being Excess of Receipts to 26th May, 1827	..	..	..	2,814	4	4	11,277	17
	..	..	..	..	..	..	22,170	5
	24,599	13	7	22,999	13	7	22,448	2
	..	..	..	..	..	..	22,448	2
To Balance, being Excess of Metal-Main Rates.	9,816	4	4					
Debit	12,170	5	1					
Debit of both Rates to May, 1827	24,386	9	5					

THE NINTH SCHEDULE.

Being a Comparative Statement of the First and Second Schedules of the accounts of Receipts and Expenditures of the Metal-Main and Pipe-Water Rates, as proved by Defendants, with Result of Eighth Schedule, being Expenditure of both said Rates, as the same should have been made. The Receipts being in each set of Schedules similar in amount, and showing that if the balance of 51,094*l.* 13*s.* 6*d.*, set forth in said Second Schedule had been properly applied pursuant to the provisions of the Act of 49 Geo. III., the entire of the Debt of 100,000*l.*, and the interest thereon, should have been paid on the 25th March, 1825, and have left a surplus of 1,536*l.* 3*s.* 6½*d.*, and also showing the balance of both said Rates to and for the 25th May, 1827.

Result according to the First and Second Schedules.				Result according to the Seventh Schedule.			
£. s. d.				£. s. d.			
To Balance in hands, 29th September, 1809				To amount of Receipts to 25th of May, 1825, the same as stated in the first and second Schedules, as particularized at contra side			
Sums borrowed				356,067 18 8			
Received for Metal-Main Rates to 20th May, 1825							
130,781 10 4½							
Received for Pipe-Water Rates to 20th May, 1825							
187,829 18 ½							
Total amount, Total Receipts to 20th May, 1825				356,067 18 8			
356,067 18 8½							
Expenditure to the 20th May, 1825.				Expenditure to the 20th May, 1825.			
£. s. d.				£. s. d.			
By Sinking Fund to redeem Debt . . . 25,500 0 0				By Sinking Fund Debt redeemed . . . 100,000 0 0			
Interest on Debt . . . 75,953 10 0				Interest on Debt still redeemed . . . 51,042 0 0			
Expenditure on Metal-Main Works . . . 25,945 10 5				Expenditure on Metal-Main Rates, per contra . . . 25,945 10 5			
Expenditure on Pipe-Water Works . . . 107,564 4 8½				Expenditure on Pipe-Water Works, per contra . . . 107,564 4 8½			
Total of Expenditure to 20th May, 1825 . . . 304,963 5 1½				Total amount of Expenditure to 20th May, 1825 . . . 354,551 15 1½			
Balance of both Rates against the Defendants to 20th May, 1825, agreeably to 6th finding of foregoing Report . . . 51,094 13 6½				Balance of both Rates against the Defendants to 20th May, 1825, Debt and Interest provided for agreeably to the 15th finding of the foregoing Report . . . 1,536 3 6½			
Receipts to 20th May, 1827.				Receipts to 20th May, 1827.			
£. s. d.				£. s. d.			
To Balance not brought forward . . . 0 0 0				By Balance brought forward . . . 1,536 3 6½			
Received for Metal-Main Rates, two years . . . 21,463 10 1				Received for Metal-Main Rates . . . 21,463 10 1			
Received for Pipe-Water Rates . . . 23,448 2 6				Received for Pipe-Water Rates . . . 23,448 2 6			
44,911 12 7				46,447 16 1½			
Expenditure.				Expenditure.			
£. s. d.				£. s. d.			
By Interest on Debt of 74,500 <i>l.</i> for two years, 4,141 <i>l.</i> . . . 8,282 0 0				By Interest on Debt, none, it being redeemed . . . 0 0 0			
Expenditure on Metal-Main Works . . . 20,183 9 3				Expenditure on Metal-Main Works, per contra . . . 20,183 9 3			
Expenditure on Pipe-Water Works . . . 11,277 17 5				Expenditure on Pipe-Water Works, per contra . . . 11,277 17 5			
39,743 6 8				31,461 6 8			
To Balance of both Rates against Defendants, for two years, to 20th May, 1827, agreeably to the 6th finding of the foregoing Report . . . 5,168 5 11				Balance of both Rates against the Defendants for two years to 20th May, 1827, agreeably to the 15th finding of the foregoing Report, of 3,516 <i>l.</i> 4 <i>s.</i> 6½ <i>d.</i> , and 12,170 <i>l.</i> 5 <i>s.</i> 1 <i>d.</i> , making . . . 14,986 9 5½			

CORPORATE
PROPERTY.

Decree thereon.

The defendants took several exceptions to this Report, the chief of which was to the disallowance of the sum of 1,500*l.* a-year, claimed as for the rent of the works erected by the corporation prior to the passing of the Act 15, 16 Geo. III. c. 24. The cause was heard before the Master of the Rolls, when the several exceptions were overruled; and by the Decree made on that hearing on the 7th July, 1831, it was declared that the metal-main tax ought to have ceased on the 20th May, 1825, and it was ordered that the corporation should, within six months, pay off and discharge the sum of 74,500*l.* (the amount of the pipe-water debt then remaining due) to the holders of the securities or debentures for that sum; and the corporation were ordered to pay the relators the costs of the suit, as between solicitor and client, except as to some charges made by the information, in support of which no evidence had been given.

From this decree the corporation appealed to the House of Lords; and, shortly after the decree had been pronounced, they endeavoured, in form, to comply with its direction to pay off the debt of 74,000*l.* by a new issue of debentures on the security of the pipe-water rates; an operation which, if successful, would have made the decree practically inoperative to the relief of the citizens, being merely a substitution of a new debt, charged on the same funds, for the old one which the Decree had ordered to be discharged. An information was immediately filed, in the name of the Attorney-general, to restrain the issue of such new debentures, and an injunction accordingly was granted by the Master of the Rolls.

The appeal was finally heard in the House of Lords, and a decree made on the 1st April, 1835, by which the decree of the Master of the Rolls was affirmed with costs.

The results of these proceedings are, that the metal-main tax has altogether ceased, and the debt of 74,000*l.*, which ought to have been discharged out of that tax, must now be paid by the corporation out of their general estates, and cannot be charged on the pipe-water rents; and it appears to be established that the pipe-water works are held, and the rents received, by the corporation as trustees for the public.

The Pipe-water Rents are now rated and collected according to the following scale, being that fixed by the statute 42 Geo. III. c. 90 (Loc. and Pers.).

	Both Currencies.
For every house paying less minister's money than 10 <i>l.</i>	£0 10 0
10 <i>l.</i> and less than 15 <i>l.</i>	1 5 0
15 <i>l.</i> , or any greater sum	1 10 0

These rates are imposed on every house in a street in which a main has been laid down, whether the inhabitants take a supply of water or not.

Manufacturers, and others requiring a supply of water for other than domestic purposes, are charged annual rents, which vary from 10*l.* a-year to 12*l.*, according to circumstances and the quantity of the supply. This is regulated according to the number and dimensions of the pipes, and it is complained that the sums charged have been considerably increased of late years.

Under the 15, 16 Geo. III. c. 24, the jurisdiction of the corporation to levy the pipe-water rents was limited to the city of Dublin. The subsequent statute, 19, 20 Geo. III. c. 13, extended this power by comprising "the city of Dublin, its liberties and suburbs, and such parts of the county of Dublin as were contained within those limits." The 22d section of this latter Act recognises the title of the Baria of Menth, Lords of the manor of Thomas Court and Donore, to part of the watercourse of the river Dodder, "beginning at the place called the Tongue, which divides said watercourse between the liberty and the city of Dublin."

By the statute 28 Geo. III. c. 50, to remove all doubts as to the extent of the limits and places intended to be comprised within the districts mentioned in the former Acts, the corporation were empowered to extend their works, and lay down main-pipes in all parts of the city of Dublin, and the suburbs thereof, lying within the Circular Road, except the liberties of St. Sepulchre's, St. Thomas Court, and Donore; and the powers of the former Acts, as to the levy of rates, &c., were declared to extend to those limits. The 6th section of the Act further empowered the corporation at any time, on a petition from two-thirds of the inhabitants of any street or lane in the liberty of St. Sepulchre's, to lay down pipes and convey water thereto, and to enforce the payment on each house, in said street or lane, of the sum chargeable on every house in the city of Dublin.

The corporation are empowered by 19, 20 Geo. III. c. 13, s. 16, in cases of houses not rated for minister's money, to have them valued for pipe-water rent by sworn valuers appointed by the corporation. There appears to have been much irregularity and uncertainty in having valuations made under this power; it is now under the control of the supervisor.

There is not any limit to the period for which an arrear of pipe-water rent may be recovered; and instances of arrears of this tax for several years being enforced from the occupier which had been suffered to accrue during the occupation of former tenants, have been stated to us. The exercise of the powers of the corporation in enforcing arrears in such cases has been long a subject of just complaint; and there seems no reason for the distinction in this respect between this and other city taxes.

The corporation may enforce payment of the pipe-water rents by distress, or may cut off the supply of water. This power is given to them by the statute 19, 20 Geo. III. c. 13, s. 5.

The number of houses actually in charge for pipe-water rent was returned to us as being 12,832. It will be observed, on referring to the head of this Report relating to the new valuation, that this is much less than the number of houses comprised in that valuation, the number of the latter being 17,324. The difference is accounted for by the circumstance, that the new valuation extends to the outer line of the Circular Road, while the corporation is limited to places comprised within that road; and that every part of the city and liberties is com-

prised in the new valuation, whereas the corporation can only levy rent in those places and streets where their mains have been laid down. The number, 12,832, of houses paying pipe-water rent are thus classed:—

Households paying the maximum rate of 14.10%	3,910
" " medium rate of 14.5%	4,045
" " minimum rate of 10%	4,877

making the total of the pipe-water rent as assessed 13,362*l.* 15*s.* Irish, or 12,334*l.* 17*s.* present currency.

The following are the gross receipts of pipe-water rent for the seventeen years ending June 24, 1892:—

1816	+	+	£11,442	5	0	1825	+	+	£12,147	0	10d
1817	+	+	10,398	13	4	1826	+	+	11,437	1	2
1818	+	+	9,770	5	0	1827	+	+	11,771	4	7
1819	+	+	10,229	17	0	1828	+	+	13,036	3	0d
1820	+	+	10,387	13	0	1829	+	+	14,365	18	4d
1821	+	+	10,394	16	6	1830	+	+	13,385	7	0
1822	+	+	9,747	7	7	1831	+	+	13,384	19	8
1823	+	+	11,445	3	5	1832	+	+	13,951	14	2
1824	+	+	12,244	3	2						

These sums are in the late Irish currency.

The sums paid to the corporation by the commissioners of paving have been already stated and explained in the preceding part of this Report which relates to that Board.

The Supply of Water to the rent-payers is but partially provided from the ancient water-course. The deficiency was formerly met by water-works erected by the corporation at Island Bridge, to raise the water of the Liffey; but these works have been long abandoned, and the principal supplies of water are now furnished from the surplus waters of the Grand and Royal Canals, under agreements made between the corporation and the directors of those navigations. These agreements are for limited terms of years; of that with the Grand Canal Company, about thirty years are now unexpired; of that with the Royal Canal, about thirty-three. For this supply the corporation pays to the Grand Canal Company the sum of 12½ per cent. on the gross pipe-water revenue of the entire city, and to the Royal Canal Company the sum of 15 per cent on the gross produce of that revenue from the supply on the north side of the Liffey. The agreements contain special provisions as to the mode and quantity of the supplies.

There is not any complete map of the pipe-water works; the execution of such a map was represented to us by the officers of the establishment as very desirable, and appears to be essential to the proper conduct and regulation of the works.

For the purpose of removing difficulties in the purchase of grounds proper for Basins or reservoirs, which might furnish a better supply of water to the city and the liberties thereto adjoining, the lord mayor, sheriffs, city treasurer, and senior master of the works of the city for the time being, were, by the 33 Geo. III. c. 56, ss. 73—78, appointed commissioners for making basins and reservoirs for the better supply of Dublin with pipe-water, and were incorporated with powers to lay out, where and in what manner such basins and the banks and enclosures and premises appertaining thereto, for management and preservation thereof, should be made; to purchase lands adjoining the grand canal (as the commissioners of wide streets might purchase by inquisition, &c.), to the extent of two acres, on the s.w., s.e., and s. sides of Dublin, and to convey over their estate to the corporation of the city of Dublin, for the use of the pipe-water works of the city and of the liberties thereto adjoining, that corporation discharging out of the pipe-water revenue the purchase-money and expenses.

By the 42 Geo. III. c. 52, ss. 20-23, 49 Geo. III. c. 80, ss. 18-20, these powers were extended for the making or enlarging of basins or reservoirs on the e. and s.w. and s.e. and s. and s.e. and s.w. sides of the city, provided that the lands for each basin, &c., should not exceed two acres.

The Management of the details of the pipe-water estate, including the general superintendence of the works, and the consideration of applications for reduction and abatements, is vested in the Pipe-water Committee of the common-council, constituted as we have already described: their time of meeting is weekly, on every Monday, but they do not always meet each week.

We have already, in page 8, enumerated the officers specially connected with this establishment.

The functions of the Engineer are to lay out new works, and direct and superintend their execution. He attends the committee on each day of meeting. The duties of this office are not now considerable, from the complete state of the basins, muelles, &c.; they were of much importance in the designing and progress of the improvements made under the Metal-min Act. The present engineer was elected in July, 1832; he was then one of the high sheriffs of the city. He was an engineer and architect by profession.

The salary of this officer is 250*l.* of the late Irish currency, with an allowance of 25*l.* for a house.

The Storekeeper is also Bookkeeper as to all matters connected with the stores and works. His principal duty, in addition to the taking charge of the stores and materials, and keeping accounts of them, is to prepare weekly bills of disbursements for wages, and other minor expenditure, the amount of which he receives from the treasurer, and pays.

CORPORATE
IDENTITY

Supply of Water.

Hudna

Management and
Officers.
Pipe-water Com-
mission.

Earlier,

Stonkeeper and
Backkeeper.

CORPORATE
PROPERTY.Superior of Pipe-
water Revenue.

The salary of this officer is 100*l.* of the late Irish currency, with an allowance of 25*l.* British for a house.

The Superior keeps the books and accounts of the Pipe-water Revenue; these accounts are very voluminous and laborious, there being, in fact, a separate account opened annually for every house in charge for pipe-water rent. The accounts are balanced and closed after the 24th June in each year. This officer sees that the collectors have given the securities required of them, and furnishes them with the books for collection. Each collector receives two books of receipts containing fifty in each; these books, when all the receipts are given from them, are returned to the superior, with a receipt from the city treasurer for the amount paid to the Bank of Ireland by the collector. The superior ascertains the accuracy of the collector's payments, by comparing this receipt with the aggregate of the sums appearing on the collection books to have been received, deducting from the latter the per-centage allowed on the sum collected; and by the same documents his office forms a check on the treasurer's accounts. The superior also keeps books of account for each of the six districts of collection into which the city is divided; and a duplicate book is kept for his district by each collector. There are some minor details of business performed by this officer, but he does not keep any accounts of the expenditure of the pipe-water revenue. The accounts of this officer appeared to be kept with great care and scrupulous accuracy; they show for every house supplied with pipe-water the charges on it, abatements and payments, and the arrears due; and the present officer stated to us, that he could furnish for twenty or thirty years, if required, the account of any particular house within the city. In a few instances, during our inquiry, reference to these accounts became necessary for some years back, and the required information was promptly supplied.

Overseer.

This officer is also accountant to the corporation; his salary is 300*l.*

There were formerly two Overseers of the works, one for the north, the other for the south side of the city; there is now but one. The business of this officer has diminished by the completion of the works. His duties are to superintend the laying down and keeping in repair the mains and pipes through the city, to obtain permission from the Paving Board to open the streets for those purposes, and to see all works properly executed under the directions of the engineer.

His salary is 120*l.* of the late Irish currency, and he has an annual allowance of 25*l.* of the present currency for a house.

Inspector of Pipe-
water Collectors.

The office of Inspector of Pipe-water Collectors is a new office, instituted about the year 1825, upon the death of the late superior. There was at that period a large arrear of pipe-water rent due, and it was considered expedient to appoint some person to see to its being got in. Accordingly this office was instituted, and a member of the common-council elected to it, at a salary of 200*l.* of the late Irish currency. It is alleged that the office was designed to be merely temporary; as the gentleman appointed was not required to vacate his seat as a member of the common-council, according to the regular course, in case of any member of that body appointed to an office under the corporation. The office and the salary are still continued. The duties appear to consist chiefly in the examination of memorials preferred to the committee for remission or abatement of pipe-water rent, and reporting to the committee thereon, and in respecting on any complaints made against the collectors.

It was stated by this officer, and by the superior, that their official duties so exclusively engaged their time, that they could not attend to any other business. It was, however, admitted by both, that they attended occasionally on valuation juries, a duty which it appeared in some weeks had occupied five days, between the hours of twelve and three o'clock each day.

Collectors.

The salary of the inspector of pipe-water collectors is 200*l.* of the late currency.

The functions of the Collectors of pipe-water rent are implied in the title of their office. They are remunerated by a per-centage of 5*l.* per cent. on the collections. All the collectors are stated to be freemen.

Inspector of Turn-
cocks.

The duties of the Inspector of Turncocks are to attend to and redress all complaints of defects or irregularity in the supplies of water to individuals, and to see that the persons employed in opening and closing the cocks attached to the mains perform that duty. These persons are called turncocks; the regular number of them is six.

The salary of the inspector of turncocks is 110*l.* 15*s.* 4*d.* He is provided with apartments in the City Assembly House, and has an allowance of coals.

Expenditure,
Heads of.

The Expenditure of the pipe-water revenue is classed in the city treasurer's accounts under the following heads:—

1. Rent and taxes.
2. Salaries.
3. Casual expenses and tradesmen's bills.
4. Weekly payments to the commissioners of paving.
5. Weekly payments made by the stockkeeper.

The interest of the pipe-water debenture is, under the decree in the metal-main suit already stated, a charge on the general estates of the corporation.

Rent.—Rent and
Taxes.

The principal Rent paid by the pipe-water establishment is a sum of 100*l.* of the late currency, charged by the corporation for a proportion of the rent of the City Assembly House, where the business of the pipe-water committee has for some years been conducted; the entire rent paid by the corporation for this holding is 150*l.* a-year. We have noticed the payment of 50*l.* a-year by the lord mayor for the rent of the Court of Conscience, which is also part of the holding, and the corporation, therefore, has such parts of the building as they require for civic purposes rent-free.

The business of the pipe-water establishment was formerly conducted in a separate building, for which they paid the rent of 100*l.*; the change was made in the year 1810.

The other rents paid out of the pipe-water revenue are,—

	£.	s.	d.
For the City Basin	25	17	0
Basin Lane	9	2	4

CORPORATE
PROPERTY.

The taxes are those of the City Assembly House, which are charged by the corporation to the pipe-water account.

The Salaries are those of the officers we have mentioned, and a salary of 500*l.* a-year, of the late currency, charged to this account for the lord mayor, as chairman of the pipe-water committee, and of 300*l.* of the present currency, to the city treasurer.

Second.—Salaries.

The head of Casual Expenses comprises the cost of materials for the works, printing, fees on valuations of houses, and costs. The costs paid to the laborers in the metal-main cause and the costs of the corporation in that suit have been charged to this account; improperly, it would seem, as the final decree in that cause has established that the pipe-water revenues are not chargeable with the debt, which has remained undischarged, in consequence of the misapplication of the proper funds by the corporation. Those costs therefore should, we apprehend, be more properly charged to the corporate estate.

Third.—Casual Expenses and Tradesmen's Bills.

The Weekly Payments to the Commissioners of Paving are incidental to the laying down and repair of the sewers; being for the expenses of breaking up and replacing the pavement on those occasions. They vary considerably; the average taken for a year appears to be about 3*l.* 5*s.* per week. The expense of laying down a pipe from the main pipes is defrayed by the occupier of the house to which it is laid; it varies between 2*l.* and 3*l.*

Fourth.—Weekly Payments to the Commissioners of Paving.

The weekly Payments by the Storekeeper average about 26*l.* per week. They are for salaries and wages of turncocks, and other inferior officers and laborers employed in the works.

Fifth.—Payments by the Storekeeper. Other Charges.

The interest of the pipe-water debentures is not now chargeable to this revenue; and the only other Charges, besides those enumerated under the foregoing heads, are the per-centages paid to the Grand and Royal Canal Companies.

Possible Reduction of the Rates.

Assuming, what seems conclusively established by the decree of the House of Lords, that the corporation are only trustees of the pipe-water works and revenue for the public, it would seem to us that considerable Reduction might be made in the Rates at which the water could be supplied to the citizens. The following is a view of the net revenue and specific charges in this department for the year 1832, as we find them in the city treasurer's accounts:—

RECEIVED.				PAID.			
	£.	s.	d.		£.	s.	d.
From Collectors	12,116	4	0	Rents and Taxes	165	7	8
From Commissioners of Paving	300	0	0	Salaries	2,081	17	8
From Commissioners for Fountains	138	9	2½	Casual Expenses and Tradesmen's Bills (exclusive of Costs of Metal-main Cause)	431	8	1
				To Commissioners of Paving	169	10	2
				Per Storekeeper	1,376	19	10
				Balance raised up in the other Accounts of the Corporation	8,329	9	9½
	12,554	13	2½		12,554	13	2½

The balance of the account for 1833, on a similar calculation, is 8,751*l.* 7*s.* 2*d.*

Thus it appears, that, without making any allowance for the reduction of expenditure in salaries and otherwise, about two-thirds of the entire receipts are a clear profit over the actual expenditure; and that the citizens of Dublin might be supplied, as they are at present, with water, at one-third of the rates now collected, or, on the present number of houses in charge, at an average of about 7*s.* per house. A witness, examined before us, calculated the possible reduction to an average of 5*s.*; but his calculation was founded on the number of houses comprised in the new valuation.

The revenues of the corporation from rents, &c. and the pipe-water rents are consolidated in the treasurer's annual accounts, made up to the 25th September in each year; this consolidation has been made by authority of an Act of Assembly of the 25th August, 1828. The following are copies of these consolidated accounts for the five years ending September 28, 1834.

General City Accounts.

ALDERMAN SIR JOHN KINGSTON JAMES, BART., IN ACCOUNT WITH

Dr.

Commencing 29th September, 1839,

	£.	s.	d.
To Amount borrowed from Sir John Kingston James, Bart., for the payment of interest, &c.	£4,000	0	0
Net amount of rent and arrears received, from 29th September, 1839, to 28th September, 1840	14,160	11	2
Cash received, redemption rent, ancient revenue, Nos. 18 and 19	£14	0	0
Ditto ditto ditto No. 181	15	0	0
Amount of exchequer money	102	9	2
" receiver's fees	178	16	11½
" minister's money	40	16	2½
" church cess	30	19	6
Slippage and anchorage	372	18	5
Freemen's fines, as returned by Messrs. Greene and Archer, town clerks, to April, 1839	1,499	12	4
Received from the Right Hon. Jacob West, Lord Mayor, for rent of Court of Conscience, ending September, 1831	46	3	1
Received from collectors on pipe-water account	11,614	17	9
Ditto ditto metal-man account	886	17	7
Ditto Commissioners of Paving, &c. being per-centage on watering the streets	189	17	8½
Ditto ditto, for water supplied from fountains	139	9	2½
Ditto ditto, for repair of injury done to works in Cole's Lane	9	18	3
Balance due Sir John Kingston James, Bart., City Treasurer, on 28th Sept. 1839	2,217	5	10
	£	20,385	6 4

Commencing 29th September, 1839,

	£.	s.	d.
To Amount borrowed from Sir John Kingston James, Bart., for the payment of interest, &c.	£4,000	0	0
Net amount of rent and arrears received, from 29th September, 1839, to 28th September, 1841	11,033	7	3
Cash received on account of ancient revenue, No. 28 aperted	30	0	0
Amount of exchequer money	£36	16	3
" receiver's fees	182	0	2
" minister's money	43	18	1
" church cess	21	12	1½
Slippage and anchorage	338	6	8
Cash from the Right Hon. Sir Robert Harly, Bart., Lord Mayor, for rent of the Court of Conscience	1,548	1	10
Received from collectors on pipe-water account	46	3	1
Ditto ditto metal-man ditto	12,555	14	1
Ditto Commissioners of Paving, being per-centage on watering the streets	214	3	1
Ditto ditto, for water supplied to fountains	372	6	11
Ditto ditto of Wake Street, being valuation of property in Wake-Tavern Street	287	13	9½
Balance due Sir John Kingston James, Bart., City Treasurer, on 28th Sept. 1841	488	12	4
	£	1,949	0 11
	£	21,584	11 11½

Commencing 29th September, 1831,

	£.	s.	d.
To Amount borrowed from Sir John Kingston James, Bart., for the payment of interest, &c.	£4,000	0	0
Net amount of rent and arrears received, from 29th September, 1831, to 28th September, 1832	12,562	5	3½
Amount of exchequer money	£22	2	3
" receiver's fees	298	16	9
" minister's money	64	11	16½
" church cess	32	15	7½
Slippage and anchorage	328	0	6
Cash received from Alderman Tyndall, for repairs of Marshalsea	1,421	9	3
Capital revenue	15	0	0
Freemen's fines, as returned by Messrs. Greene and Archer, to September, 1832	1,436	9	3
Sessons' fines, ditto, to August, 1833	528	0	8
Cash received from Right Hon. Sir T. Whelan, Lord Mayor, for rent of the Court of Conscience	61	0	0
Sundry rents received as for the last year	46	3	1
Cash received from J. Smith, A. Rex, 223, a fine on treviseously lease	495	3	1
Ditto ditto T. Waller, All Hallows, 118, ditto	130	0	0
Ditto ditto from collectors, on pipe-water account, including £3. 1s. 6d. from Mr. Sherwood	15,114	4	0
Cash received from Commissioners of Paving, being per-centage for watering the streets, to 5th April, 1832	300	0	0
Cash received from ditto, for water supplied to fountains, to 28th March, 1832	138	2	9½
Balance due Treasurer, 28th September, 1832	4,913	3	0
	£	32,535	0 3

THE HONOURABLE THE CORPORATION OF THE CITY OF DUBLIN.

and ending 26th September, 1830.

Cr.

	£.	s.	d.
By Balance due Sir John Kingston James, Bart., per last auditor's report	322	1	03
Cash paid to the Lord Mayor for expenses	122	3	8
Amount returned by Messrs. Greene and Archer, as paid by them, to April, 1830	32	17	8
Cash paid interest and tonnage	10,560	16	8
Ditto on account of shipping and anchorage	1,568	8	863
Ditto rents and taxes	357	18	74
Ditto salaries, city officers	1,530	7	3
Ditto casual expenses and tradesmen's bills	2,167	2	9
Ditto interest on pipe water debentures	4,195	16	6
Ditto rents and taxes, pipe water account	171	0	7
Ditto salaries	2,205	2	3
Ditto casual expenses and tradesmen's bills, pipe water account	2,745	11	25
Ditto commissioners of paving, weekly bills	509	12	2
Ditto storekeeper's weekly bills, pipe water	636	12	9
Ditto Mr. Wood's balance of works at James's-street basin	864	15	5
Ditto Grand Canal Company, 12½ per cent. on gross revenue, to 24th June, 1829	1,657	12	1
Ditto Royal Canal Company, 15 per cent. on north side, to 24th June, 1829	838	12	10
	£	32,064	6 4

and ending 26th September, 1831.

By Balance due Sir John Kingston James, Bart., per last auditor's report	2,217	0	10
Cash paid Lord Mayor for expenses	50	16	34
Ditto interest and tonnage	11,436	14	9
Ditto shipping and anchorage	1,548	1	13
Ditto for two city debentures; Nos. 781 and 1213, leaving £366. 18s. 10d. in favour of liquidation account	156	6	8
Ditto rents and taxes on city account	375	2	3
Ditto salaries, city officers	1,144	1	73
Ditto casual expenses and tradesmen's bills	2,336	19	10
Ditto interest on pipe water debentures	4,374	3	4
Ditto rents and taxes, pipe water account	185	5	6
Ditto salaries	1,769	8	1
Ditto casual expenses	1,640	3	8
Ditto Commissioners of Paving, weekly bills	123	12	05
Ditto storekeeper's	741	15	11
Ditto Grand Canal, 12½ per cent. on gross revenue to 24th June, 1830	1,546	9	3
Ditto on watering streets, to 24th April, 1831	41	10	11
Ditto Royal Canal, 15 per cent. on north side, to 24th June, 1830	787	13	10
Ditto on watering tax, to 24th April, 1831	25	8	6
Ditto interest on deferred warrants, due 31st December, 1831	278	6	3
Ditto principal and interest on deferred warrants, payable 31st December, 1831	1,202	18	9
	£	31,564	11 11

and ending 26th September, 1832.

By Balance due Sir John Kingston James, Bart., per last auditor's report	1,929	0	11
Cash paid Right Hon. Sir T. Whelan, Lord Mayor, for expenses	92	2	3
Ditto interest and tonnage	10,868	11	2
Ditto shipping and anchorage	1,439	9	3
Ditto for city debentures, Nos. 716, 781, 2072, 2181, 2185, 2183, 2164, and 2182, leaving in favour of liquidation account £263. 18s. 4d.	823	8	4
Ditto rent and taxes, city account	398	15	3
Ditto salaries	1,818	18	73
Ditto Messrs. Greene and Archer, on account of sundries, as per Act of Assembly	61	0	0
Ditto casual expenses and tradesmen's bills	1,540	2	1
Ditto interest on deferred warrants, due 31st December, 1831	284	7	5
Ditto principal and interest on ditto	1,818	2	6
Ditto interest on pipe water debentures, &c.	3,163	13	14
Ditto rents and taxes, pipe water account	165	7	8
Ditto salaries	2,081	17	8
Ditto casual expenses and tradesmen's bills	4,879	2	4
Ditto Commissioners of Paving, weekly bills	193	10	2
Ditto storekeeper's	1,376	15	10
Ditto Grand Canal, 12½ per cent. on gross revenue, to 24th June, 1831	1,544	8	8
Ditto Royal Canal, 15 per cent. on north side	787	13	3
	£	23,625	0 3

ALDERMAN SIR JOHN KINGSTON JAMES, BART., IN ACCOUNT WITH THE

*Dr.**Commencing 29th September, 1832.*

	£.	s.	d.
To Amount balance borrowed from Sir John Kingston James, Bart., for payment of interest	6,300	0	0
Nett amount of rents and services	11,309	5	9
Amount of capon money	£39	13	1
receiver's fee	184	0	10½
murderer's money	39	13	9½
church cess	20	0	7
Slippage and anchorage	1,344	11	2
Cash received from Sir E. Nugent, for Marshalsea	15	0	0
Sundry rents, as and for last year	1,359	11	2
Corral revenue	428	13	2
Cash from Lord Mayor (Archer), for Rent of Court of Conscience	10,168	2	11
Ditto collectors on pipe water account	46	2	1
Ditto Commissioners of Paving, percentage on watering, to 25th April, 1833	11,188	1	0
Ditto ditto for supply to fountains, to March, 1833	300	0	0
	128	9	2½
£	43,266	11	7½

Commencing 29th September, 1833.

To Balance due by Sir John Kingston James, Bart., treasurer, 29th September, 1832	5,243	16	10½
Nett amount of rent and services	12,591	7	2½
Amount of capon money	£60	3	11
receiver's fee	182	11	6
murderer's money	33	18	7
church cess	17	1	8
Slippage and anchorage	1,243	4	4
Cash from Alderman Montgomery, for Marshalsea	15	0	0
Sundry rents received as and for the last year	1,277	4	4
Corral revenue	551	15	1
Cash from Right Hon. Sir George Whitford, Lord Mayor, for rent of the Court of Conscience, to September, 1834	5,099	0	0
Ditto from collectors on pipe water account	46	3	1
Ditto from the Commissioners of Paving, Sec., percentage on water supplied to streets, to 25th April, 1834	11,537	3	3
Ditto for supply to fountains, to 29th March, 1834	300	0	0
	128	9	2½
£	31,846	13	2½

HONOURABLE THE CORPORATION OF THE CITY OF DUBLIN—continued.

and ending 25th September, 1833.

Cr.

	£.	s.	d.
By Balance due Sir John Kingston James, Bart., per last auditor's report	4,012	3	0
Cash paid Lord Mayor (Anchor) for expenses	89	13	1
Ditto interest and tontine, city account	10,848	14	3½
Ditto one year's interest on Powell's Legacy	38	18	8
Ditto shipping and anchorage	1,324	13	2
Ditto repayment of sum borrowed from Treasurer	6,888	8	6
Ditto rent and taxes, city account	438	7	7½
Ditto salaries	1,885	7	6½
Ditto casual and law expenses	2,178	5	4½
Ditto principal and interest on deferred warrants, due 31st December, 1832	1,724	4	18
Ditto interest on ditto	328	14	2
Ditto ditto on pipe water subscriptions	1,428	8	1½
Ditto rents and taxes, pipe water account	169	8	8½
Ditto salaries, ditto	1,109	8	6½
Ditto casual and law expenses, ditto	1,214	18	4
Ditto Commissioners of Paving, weekly bills	190	1	1
Ditto Starcheeper's ditto	852	9	1
Ditto Grand Canal, 12½ per cent. on gross revenue, to 24th June, 1832	1,680	16	3
Ditto Royal Canal, 15 per cent. on north side, to 24th June, 1832	822	8	3
Balance due on this account, including £78. 18s. 6d. in favour of liquidation account	5,885	16	10½
£	43,206	11	7½

and ending 25th September, 1834.

By Cash paid Right Hon. Sir George Whitford, Lord Mayor, for open money	00	3	11
Ditto interest and tontine	11,122	8	6½
Ditto one year's interest on Powell's Legacy	36	18	6
Ditto shipping and anchorage	1,272	4	4
Ditto rents and taxes	448	12	2
Ditto salaries	2,165	4	5
Ditto casual and law expenses	2,412	13	9½
Ditto principal and interest on deferred warrants, due 31st December, 1833	1,484	11	9
Ditto interest on ditto	828	1	3
Ditto ditto on pipe water subscriptions	1,686	16	6½
Ditto rents and taxes, pipe water account	136	1	5
Ditto salaries, ditto	2,838	4	2
Ditto casual and law expenses, ditto	488	16	3
Ditto Commissioners of Paving, weekly bills	142	8	7
Ditto Pipe water Starcheeper's ditto	928	0	10
Ditto Grand Canal, 12½ per cent. on gross revenue, to June, 1833	1,584	19	5
Ditto per centage on watering streets, to 5th April, 1833	94	8	10
Ditto Royal Canal, 15 per cent. on north side, to 24th June, 1833	801	8	10
Ditto per centage on watering streets, to 5th April, 1833	60	3	0
By Balance in hand, including £78. 18s. 6d. on liquidation account	8,132	8	7
£	36,346	13	3½

CORPORATE
PROPERTY.

The balance in the treasurer's hands on this last account considerably exceeds the amount of the security given by that officer.

It is obvious, from inspection of these accounts, that in the last five years the expenditure of the corporation has exceeded the income, and has rendered it necessary to issue a considerable portion of the debentures provided for by the second deed of trust. The balance stated to be in hand in September 1834 must, in fact, be considered as merely signifying so much of those debentures or of the proceeds of them. Had the debentures not been issued, the corporation would have been, on all the payments entered on the credit side of these accounts, indebted to the treasurer in the sum of £8,850. 11s. 5d.

The deferred warrants mentioned in the accounts constitute a portion of the debts of the corporation; they are orders on the treasurer for payment of sums due to their officers at specific dates, more or less remote.

Accounts, how kept.

The Accounts of the corporate estate and pipe water revenue are kept by the city treasurer and the accountant, and are annually audited by a committee of the common-council, after which they are printed and distributed to the members of that body. They are not published in the newspapers or generally circulated among the freemen.

The present system adopted in keeping the accounts is founded on a report of the Finance Committee made in August 1828, and appears well calculated, in the hands of efficient officers, to secure accuracy in the accounts, and prevent misapplication of the corporate funds.

That report recommended certain rules and regulations for the future government of the treasurer's department, which were accordingly adopted by the common-council, and are now observed by that officer. The principal regulations are,

That the accountant of the pipe water establishment is to be likewise the accountant for all the other revenue belonging to the corporation.

That he should check the treasurer's accounts, and show that all moneys received on the corporation account are regularly lodged to their credit in the Bank of Ireland; that no money is drawn from their account except for corporate purposes, and previously sanctioned by acts of assembly; and that the balance to their credit in the Bank of Ireland, at all times, agrees with the balance chargeable against the treasurer.

That he should keep a book whereby the corporation should be at all times enabled to see the disposable balance in the hands of the treasurer, the funds likely to be shortly available, and the demands that exist against the said balance and funds.

The remaining regulations are more minute; they relate to the particular accounts to be furnished by the treasurer and accountant to the corporation, and to the mode of keeping and balancing the accounts weekly by those respective officers, and the distribution of receipts to the collectors.

We have not had evidence of the detection of any defalcation or error in the treasurer's accounts since the failure of the treasurer in the year 1814.

PATRIMONY.

In the inquiry into the possessions of the dissolved monastery of Allshallows, which were granted to the city, several ecclesiastical rights of presentation are found to have been in the gift of that religious house. At present the only livings known to be in the gift of the corporation are those of Rathdrum, in the county of Wicklow; Taghadow, in the county of Kildare; Rathmasnoe, in the county of Wexford; and Drumcondra, in the county of Dublin. The following are the ecclesiastical possessions found by the inquiry to have belonged to the monastery, and to have been granted by the letters patent of Henry VIII. to the corporation:—

The rectories of Ballyrullen; Clogherashide; St. George, Dublin; Clontarke; the grange of Baldowil (Baldoy); of the Holy Saviour, in Glendalagh; Rathdromia and Killogh, with the appurtenances, in the county of Dublin; the rectory of Taghadow, in the county of Kildare; the rectory of Rathmasnoe, with the appurtenances, in the county of Wexford; and the rectory of Rathbarry, with the appurtenances, in the county of Cork.

The next presentation to the living of Rathdrum was sold by the corporation some years since for £3,000. The present incumbent was presented under that purchase.

Mansion House.

The Mansion House is a considerable building, the property of the corporation, appropriated to the residence of the lord mayor during his year of office. It is kept in repair and furnished out of the fund called the Junior Aldermen's Fund, already alluded to in our account of the election of aldermen: the taxes imposed on it are defrayed by the corporation.

Incorporated
Guilds. Manorial
Jurisdictions.

We subjoin in an Appendix two separate Reports; the first on the several incorporated Guilds of the city; the second on the adjacent Manorial Jurisdictions.

APPENDIX.

APPENDIX I.

GUILDS.

1. THERE are in the city of Dublin twenty-five minor Corporations or Guilds, which, although
connected with the corporation at large, are constituted by distinct charters, and governed by
officers of their own appointment. In the following list, these corporations are enumerated in
the order of precedence of their representatives in the common-council of the corporation at
large:—

GUILDS.

Order of.

1. Merchants or Guild of the Holy Trinity.
2. Tailors, or Guild of St. John Baptist.
3. Smiths, or Guild of St. Loy.
4. Barber-Surgeons, or Guild of St. Mary Magdalen.
5. Bakers, or Guild of St. Anne.
6. Butchers, or Guild of the Virgin Mary.
7. Carpenters, Millers, Masons and Tylers, or Guild of the fraternity of the blessed Virgin Mary, of the house of St. Thomas the Martyr.
8. Shoemakers, or Guild of the blessed Virgin Mary.
9. Saddlers, Upholsters, Coach and Coach-Harness Makers, &c., or Guild of the blessed Virgin Mary.
10. Cooke, or Guild of St. James the Apostle.
11. Tanners.
12. Tallow Chandlers, or Guild of St. George.
13. Glovers and Skinners, or Guild of St. Mary.
14. Weavers, or Guild of St. Philip and James.
15. Shearmen and Dyers, or Guild of St. Nicholas.
16. Goldsmiths, or Guild of All Saints.
17. Coopers, or Guild of St. Patrick's near Dublin.
18. Felt Makers.
19. Cutlers, Painters, Paper Stainers, and Stationers, or Guild of St. Luke the Evangelist.
20. Bricklayers and Plasterers, or Guild of St. Bartholomew.
21. Hosiers, or Guild of St. George.
22. Curriers.
23. Brewers and Malsters, or Guild of St. Andrew.
24. Joiners, Coylers, and Wainscooters.
25. Apothecaries.

First in importance, as in station, is the Guild of Merchants. It is a very ancient guild, and by some of its officers is supposed to have existed by prescription. The earliest known Charter relating to it is one of King Henry VI., and bears date the 30th day of June, in the 25th year of his reign (A.D. 1451). This charter ordained that certain persons therein mentioned should be "a Fraternity or Guild of the Art of Merchants of the City of Dublin," by the name of "the Masters and Wardens of the Fraternity or Guild of the Holy Trinity of Dublin." It empowered the brethren to elect, in every year, two masters and two wardens from amongst themselves, to have the government and supervision of the guild, and the guardianship of its property. It further ordained "that no foreigner should buy in retail, or in gross, within the said city, or within the suburbs or franchises of the same, any merchandise, except from the merchants of the city, dwelling within the city or its suburbs; and it enabled the masters and wardens, on conviction, to commit, under the common seal of the guild, to the city prison, each foreigner as should be found offending, to be detained there until delivered by the warrant of the masters and wardens.

GUILD OF MERCHANTS.
CHARTER.
25 Hen. VI. 26th June.

Queen Elizabeth, by a charter bearing date the 14th day of October, in the 19th year of her reign, (A.D. 1577,) inspected and confirmed the foregoing charter, and granted that the guild might be "one body corporate, and one perpetual community of itself for ever, by the name of the Masters, Wardens, Brethren, and Sisters of the Fraternity or Guild of the Holy Trinity, Dublin," and conferred upon the guild the power of purchasing lands, licence for putting lands into meadow being first thereto assented. It ordained that the members of the guild only should have the power of buying and selling in gross, or by retail, all and singular merchandise whatsoever (all manner of victuals only excepted) which in future might happen to be brought into the city, suburbs, liberties, or franchises of the city of Dublin, or into the limits, bounds, circuit, or precincts of any of them, as well by sea, as by land; and that no foreigner, stranger merchant, or any other person or persons whatsoever, who were not or should not be declared, or admitted into the same fraternity or guild, might buy or sell, or offer to be sold, any merchandise (except as before excepted), in gross or by retail, within the city or its suburbs, franchises or liberties, or within the circuit, ambit or precinct of the cathedral churches of St. Patrick of Dublin, or near Dublin, or within the place or places commonly called "the Bishop's Glebe," or within the circuit, ambit or precinct of the cathedral church of the Holy Trinity within the said city of Dublin, commonly called "Christ's Church," or within the ambit or precinct of St. Sepulchre, or of the abbey of St. Mary the Virgin, or of the abbey called

16 Eliz. 14th October.

GUILDS.

"Thomas Court," or within any other places, glebes, glebe lands, farms or other places whatsoever, situate, lying or being, within the midst, limits, circuit or precincts of the said city, or of the liberties or franchises of the same, except from or to a merchant or merchants of the same fraternity or guild, under pain of forfeiture of all and singular the merchandise otherwise bought, or sold, or put to sale, or offered to be sold.

It ordained that all merchant strangers and other persons whatsoever, who were not elected or admitted into the guild, from time to time, should carry all their merchandise whatsoever (except as before excepted), brought within the city, or its suburbs, liberties, or franchises, whether by sea or by land, to a place within the city, called the "Common Hawke" of the same city, or to some other convenient place or places within the said city, or the suburbs, franchises, or liberties thereof, which the masters and wardens of the fraternity or guild aforesaid should appoint, under pain of forfeiture of all and singular the merchandise put in other places; and in the aforesaid place called the "Common Hawke," or in some other place for depositing merchandise appointed by the masters and wardens of the guild only, and not elsewhere, under pain of forfeiting the merchandise, that said foreigners, merchant strangers, and all other persons not admitted, or elected, should sell their merchandise; and in the same place or places where those merchandises were so deposited, from time to time, they should remain, be kept, and exposed to be sold, and not elsewhere within the city, the liberties, or franchises of the same, or within any of the place or places, limits, ambles, or precincts aforesaid; nor should such merchandise be carried away from the same place or places within the space of forty days, without the special licence of the masters, wardens, and their successors for the time being, in writing, thereto first had and obtained, under pain of forfeiture of all the merchandise conveyed or carried away without such licence. It gave to the masters and wardens and their successors power to search, and to appoint officers to search, within the city and its franchises, whether foreigners, merchant strangers, or any other persons not admitted to the fraternity, should have done, or procured others to do, with any merchandise otherwise than in the said clauses, grants, and prohibitions, is specified, and prescribed to be done; and if by such search they should find any merchandise bought, or sold, or put in other places, or in any manner used contrary or otherwise than as aforesaid, that then it might be lawful for them to seize and retain the same to the use of the guild. It gave to the masters, wardens, brethren, and sisters the power of making laws and ordinances for the government of the guild. It empowered the guild for any offences perpetrated within the limits aforesaid by any foreigner, merchant stranger, or any other person whatsoever, not elected or admitted into the guild, against any clause in this charter, or against any other privileges used by the guild, to inflict punishment by fine, bodily imprisonment, or otherwise, without let or impediment of the Queen, her heirs and successors, or her or their justices, sheriffs, bailiffs, or other officers or ministers whatsoever; and it gave to the guild the amount of all fines and forfeitures to be expended for the use of the fraternity.

This charter was some years ago discovered, amongst those of the city of Dublin, in the record room belonging to the corporation at large. It was restored to the guild, and is now, together with some ancient journals and other documents, in a depository belonging to the guild, and in the charge of its officers.

Assemblies.

The stated days of meeting for the despatch of the ordinary business of the guild, are, the Mondays previous to the quarterly assemblies of the corporation of the city; and extraordinary meetings, termed "Peat Halls," are held as often as it is supposed that occasion requires. The latter are convened by the master or by requisition, subscribed by not fewer than forty free brothers, and the purpose for which the meeting is required is specified in the notice, and no other business is transacted at it. At the quarterly meetings freemen are admitted, reports of committees received, and the affairs of the guild regulated. Matters relating to commerce are seldom discussed, while political questions are frequently entertained.

There is also an annual meeting, on the first Monday after Michaelmas-day, for the election of masters and wardens; and in every third year there is a meeting, in the month of November, for the election of persons to represent the guild in the common-council, in obedience to the precept of the lord mayor of the city; the day is fixed by the senior master of the guild.

Constitution.

This guild consists of two masters, two wardens, and brethren and sisters, without restriction as to number. There are also two clerks, a beadle, and a chaplain.

Masters and Wardens, how elected.

The Masters and Wardens are annually elected, by the body at large, on the first Monday after the 25th of September, and are sworn into office at the succeeding Michaelmas quarterly assembly. There is a rule entered on the journals, that no person shall be elected master or warden unless he first become free in this and not in any other guild. There have, however, been some deviations from this regulation. The junior master is usually elected senior master; and the senior warden junior master. When there is a contest, the election is by ballot.

Duties of.

The senior master presides at all assemblies of the body, and acts as treasurer of the guild. He accounts, on quitting office, and his accounts are audited by a committee appointed for the purpose.

The junior master and the wardens perform little duty; they are stated to be assistants of the senior master.

Privileges of.

The senior master is *ex officio* a trustee of the Royal Exchange, and a governor of the Hibernian Marine School. He also claims to be a governor of the Blue Coat Hospital, and was recognized and acted as such until very recently, but his right to do so is now disputed. He also exercised the privilege of putting one boy into the Blue Coat Hospital, provided a vacancy occurred during his year of office, and the guild paid 20*l.* annually to the mathematical master of the school of the hospital. This payment has been discontinued, and the master is no longer permitted to send a boy to that establishment. The senior master has the power of recommending one person to his freedom in the guild.

Neither masters nor wardens are now in receipt of any Salaries or emoluments. The senior master formerly received a salary of 50 guineas a year, and was paid 4 guineas "for gloves;" and the wardens received 2 guineas each, also, "for gloves." These payments have been discontinued. The senior master also received a fee of 12 guineas on the election of each coal-meter.

Admissions to Freedom occur only at the quarterly assemblies. There are Two Classes of Free Brethren, namely, those admitted as of right, and persons admitted by grace especial.

Admissions as of Right are consequent upon birth, marriage, and servitude.

The right of admission by birth is in practice in this guild confined to sons born subsequently to their fathers' admission to the freedom of the guild, that by marriage seems to be extended to the husbands of all the daughters of a free brother, and the right by service is restricted to those who have served under indenture to a free brother. The general rule is, that the apprenticeship should be of seven years, but persons are sometimes admitted after a service of only five.

The Fees at present payable on admission "as of right," that is, by birth, marriage and servitude, are—

	£	s.	d.
Fine to the guild	2	0	0
Fee to the clerk	1	0	0
Fee to the beadle	0	3	6
	£3	3	6
Stamp-duty	1	0	0
	£4	3	6
And, on admission by "grace especial," additional stamp-duty	2	0	0
	£6	3	6

GUILDS.
Salaries.

Freedom.
Two Classes of
Freemen.
Admission by Right.

Fees and Stamp
Duty.

There is added, in the case of admission by virtue of servitude, 13s. 4d. for enrolling the indenture of apprenticeship, if this has been done; or 1l. 6s. 8d. in the event of the indenture not having been enrolled. Until about ten years ago, a further fee of 4l. was taken on admission.

There are at present about 900 brethren and one sister of the guild; the majority are not connected with commerce, and cannot be truly described as "merchants." This is the obvious consequence of the present modes of admission, the right of sons and sons-in-law of freemen to be admitted without reference to their being engaged in mercantile pursuits, necessarily introducing into the guild a number of persons wholly unconnected with trade.

Persons are also elected "by grace," without any professional qualification; so that those admitted in consequence of service are the only persons necessarily connected with trade, or belonging to the class of which it was plainly intended that the guild should be exclusively composed. Even in cases of admission by service, persons frequently obtain their freedom in consequence of apprenticeship, who have for years abandoned all mercantile pursuits, and are not "merchants" at the time of their admissions.

In the Oath taken on admission the following passage occurs: "You shall take no apprentice, but if he be free born; that is to say, no bondman's son, and for no less term than seven years. Within the first year you shall cause him to be enrolled; and at his term's end, you shall make him free of the city, if he have well and truly served you." The general interpretation put upon this oath is, that by persons "not free born," are meant Roman Catholics, and that this passage of the oath interdicts the taking of an apprentice of the Roman Catholic persuasion.

Number of Free-
men.

Oath.

Eleven Roman Catholics obtained the freedom of this guild shortly after the relaxation of the penal code in 1793, but none have since been admitted, although applications have been made. Roman Catholic merchants are probably deterred from applying for their freedom, by a conviction that their applications would not be successful. There are many Roman Catholic merchants of high respectability in the city of Dublin. The vast majority of the leading Dublin merchants are not members of the guild. It is generally understood that not only Roman Catholics, but also Protestants, professing political opinions at variance with those of the corporation, have been, and are, steadily excluded.

Exclusion of Roman
Catholics.

Admission to the freedom of this or any other guild is not in practice allowed to confer the right to freedom of the city at large; it is merely recognized as affording a claim to such admission. The course of the application for admission to the city at large, and the proceedings thereon, have been already detailed.

Unless admitted as a freeman of the city at large, a brother of the guild is not permitted to vote at the election of representatives to serve in the common-council; but he exercises all the other privileges of a freeman of the guild.

Privileges.

These privileges are now confined to eligibility to its offices, and a right of attending at its meetings, and voting in the detail of the business of the corporation. The charter privileges of exclusive trading have long been obsolete.

Admissions were formerly much more numerous than they have been of latter years. Applications for admission were commonly made to a considerable extent, immediately before the holding of elections for members to represent the guild in the common-council, or the city in Parliament.

The Clerks and the Beadle are elected by the body at large, to serve during good behaviour. The clerks have a salary of 46l. 3s. 1d. a year, besides fees on the admission of freemen. They attend and enter the proceedings at the assemblies of the guild.

Clerks and Beadle,
how elected.
Salaries and duties
of.

- GUILD.** The Beadle receives a salary and allowances amounting together to 36*l.* 18*s.* 5*d.* annually; and he has, besides, apartments in the hall, free of rent. The principal duty of the beadle is to serve summonses for, and attend at meetings of the body.
- Chaplain.** A Chaplain is appointed to the guild, whose sole duty is to preach an annual sermon on Trinity Eve, for which he receives a yearly sum of 2*l.* 10*s.*
- Representatives in the Common Council.** This guild sends thirty-one representatives to the common-council of the city at large. They are chosen triennially, and the election is by ballot. The attendance of electors is always numerous, generally exceeding 600 persons. The candidates and the representatives are frequently persons wholly unconnected with mercantile affairs. Each candidate deposits with the clerks of the guild a sum of £20 of which a portion is returned, in the event of his being unsuccessful.

There is always a contest for the representation, and there are generally at least thirty-five candidates for the thirty-one vacancies. The number of its representatives gives to this guild a very preponderating influence in the common-council, of which the other guilds are exceedingly jealous; and the description of persons selected as representatives gives to it, even more than the other guilds, the appearance of an exclusive and political body.

The functions of this guild in electing trustees of the Royal Exchange have been already noticed.

- Property.** The House of Commons having, by order of the 1st of August, 1833, "required from each municipal corporation in Ireland a return of the charitable funds and other property in its possession, order, or disposal, the manner in which the same had been acquired; the purposes for which the same were given, and the mode in which they were then distributed and applied," the guild of merchants made the following return:—

The guild have not, nor ever had, any such charitable funds.

The guild's only property is as follows:—

Two buildings in the city of Dublin, let to tenants, and producing 45*l.* 4*s.* 7*d.* per annum.

The guild's present hall, on Wellington Quay, Dublin, now in its occupation.

Two very ancient silver cups, and some furniture.

The above property was acquired by purchase at different periods.

The rents of the above holdings are distributed and applied by the guild in payment of the salaries of its officers.

The guild had for several centuries a property arising from the elections of coal-meters, and from admissions of freemen, of which it has been deprived by Acts of Parliament lately passed, and for which it is entitled to fair compensation.

T. and J. ALLEN,

Clerks of the Guild.

5th March, 1838.

This guild receives rent for the use of its hall from several guilds, which have no meeting-places of their own. Its income at present amounts to 110*l.* per annum. The disbursements consist, amongst other matters, of the following annual sum, namely:—

	£.	s.	d.
Salary to the Clerks	46	3	1
Do to the Beadle	36	18	5½
Do to the Chaplain	2	10	0
Treat to the Boys of the Blue-Coat Hospital, Trinity Eve	12	0	0

The guild owes a debt of 300*l.* late currency (276*l.* 18*s.* 5*d.* British), secured by mortgage on their hall, the annual interest of which is 18*l.* late currency. The disbursements amount to a sum of

Income	£110	0	0
Annual Deficiency	£88	0	0

The income was formerly much greater, admissions to freedom being more numerous, and an additional fee of 4*l.* being exacted on each admission; and coal-meters, when elected by the guild, paying a fee of 24*l.* 13*s.* 6*d.* each on their admission. While the fund was in a prosperous condition, the guild paid 20*l.* a year to the mathematical master of the school of the Blue-Coat Hospital, and 90*l.* a year to widows and reduced members of the guild. The discontinuance of these payments has been consequent upon the diminution of the income of the guild.

- Debt.** In addition to the sum of 276*l.* 18*s.* 5*d.* due on mortgage of the hall, as already stated, the guild owed, as the officers allege, the following sums to December, 1833.

	£.	s.	d.
Three years' interest on the mortgage, about	49	17	0
To the Clerks of the guild, to October, 1833	103	13	5½
To the Beadle, about	20	0	0
Taxes on the hall, about	20	0	0
Costs of law proceedings, about	200	0	0

Making together, and including the mortgage 670 8 11

Which debt is annually increasing by the sum of 88*l.*, being the amount of the excess of expenditure beyond the income.

The law costs included in the debt now due by the guild were incurred in resisting the claim

of a dismissed coal-meter to be restored to his situation; and besides the above sum of 200*l.*, that litigation cost 36*l.* 3*s.* 10*d.*, of which 22*l.* 5*s.* 11*d.* came out of the funds of the guild, and the residue, amounting to 13*l.* 17*s.* 11*d.*, was contributed by the coal-meters.

It does not appear that the coal-meters had any immediate interest in resisting the claim of the discharged meter, but they were required to contribute by the coal committee of the guild. It was stated that it has been usual they should do so, and that in former cases they bore a moiety of the expense of all litigation arising out of the claims of the guild upon the coal ships trading to the port of Dublin.

It has been already mentioned that the Coal Meters of the city of Dublin were appointed by the guild of merchants, and up to the passing of the Act of 2 Will. IV., they had the exclusive metrage of all coal sold in the city. They were generally, of late years, about one hundred in number, eighty of whom were acting meters, and twenty superannuated: the latter were paid half the emoluments of the office, by the persons elected in their stead. The fee to the guild on the election of each coal-meter, was 2*l.* 13*s.* 6*d.*, and the average income produced by these fees was estimated at 98*l.* a year. There was much canvassing for the office among the members of the guild, and it was not unfrequently made the subject of sale between the meter retiring and the person seeking the office.

Coal Meters.

The Fees payable to the coal-meters by the captains of coal ships were fixed by a bye-law of the corporation, dated the 18th May, 1827, at 6*d.* per ton.

Fees to Coal Meters.

By the Act 2 Will. IV. c. 21, entitled "An Act to repeal several Acts of the Parliament of Ireland, imposing Restrictions upon the Coal Trade, and to regulate the same," the office of coal-meter is virtually abolished, and no coal-meter has been since appointed. That statute enacts (section 5) that no porter, carman, meten, or weighmaster, howsoever licensed or appointed, shall, under any pretext whatsoever, interfere in or meddle with the sale, measurement, weighing, delivery, or storage of coals, save upon the request and by the desire of the buyer or seller thereof, and that no person shall sue for, demand, or take any fee, payment, or reward whatsoever, under pretext of being so licensed or appointed, save when and so far as he may be employed by such buyer or seller as aforesaid. And that it shall and may be lawful to employ for the weighing, measuring, &c., any other person or persons whatever, and to make with such other person or persons any private or special agreement for his or their wages or hire, any law, statute, or usage to the contrary notwithstanding."

2 Will. IV. c. 21.

Since this Act has come into operation, the guild have abstained from any interference with the coal trade of the city.

The claims heretofore made by the guild and their officers upon coals and coal vessels, were subjects of constant dispute, and led to a great deal of litigation.

In the year 1845, the officers of customs being about to appoint persons to collect the crown duty on coals, imposed by a then recent Act of Parliament, the guild of merchants proposed to the commissioners to furnish them with returns, to enable them to charge the duty, at 1*d.* per chaldron returned; the money to be lodged by the commissioners in the Bank of Ireland, to the credit of the masters and wardens of the guild. The commissioners replied by letter to the proposal, stating that the board would pay the meters at the same rate as the meters were paid for the same duty in the port of London, and which was stated to be 1*d.* per chaldron. Upon this letter the guild allege they acted in furnishing the required returns; and in the month of June, 1833, they put in a claim against the commissioners of customs for the certificates furnished of the metrage of coals in the port of Dublin, from the 5th of July, 1825, when the Act alluded to came into operation, to the 23d of August, 1831, when the crown duty on coals to this port was repealed.

Claim for Metrage.
6 Geo. IV. c. 107,
s. 114.

The quantity of coals metred during that period is stated to be 1,240,648 chaldrons, which, at the rate of 1*d.* per chaldron, makes the sum of £2,584 13*s.* 8*d.*, and this is accordingly the amount of compensation claimed.

The Act 2, 3 Will. IV. c. 90, after reciting the Act 2 Will. IV. c. 21, enables the Treasury to grant compensation to the inspectors and coal-meters of the city of Dublin, and imposes a rate of 4*d.* per ton on coals, not the produce of Ireland, imported into Dublin, to provide funds for such compensation.

2, 3 Will. IV. c. 90.

The payments authorized by this Act to be paid to coal-meters are as follow:—

To each meter in receipt of full emoluments, the annual sum following:—

	£.	s.	d.
16 at	51	12	0
24 at	43	0	0
18 at	21	10	0

To each meter appointed to be put on full, upon death of removal
of others, the annual sum of 12 0 0

To each superannuated meter, the annual sum of 38 0 0

On every Michaelmas quarter-day this guild elects a Mayor and two Constables of the Staple. The retiring lord mayor and sheriffs of the city are generally elected. There is no duty now performed by these officers, but it appears by ancient records in the town clerk's office that for some centuries judgments, called "Statute Staple," were entered in the books of the staple; and the town clerk stated that he recollected searches to have been made in these books for judgments to affect property within the city. The entries of such judgments appear to have been discontinued for nearly a century.

Mayor & Constables
of the Staple.

Except as to the elections of a mayor and constables, there are not any records relating to the guild of the staple in the possession of the guild of merchants. Searches in the statute staple books were made by the town clerks, who charged a sum of 1*s.* 4*d.* for each search.

This guild is evidently declining. Since the passing of the 2, 3 Will. IV., c. 21, it may be said to have no connexion, as a body, with the trade of Dublin; and the great ma-

GUILD.

jealty of its members, and even some of its representatives in the common-council, are not merchants by profession. In ancient times, the guild exercised its chartered privileges of excluding foreign merchants from trading within the city, and of confiscating their goods in cases of infringement of those privileges, but such power has long been disused; and the guild, as at present constituted, does not exist for any purposes connected with the advancement of commerce, and is looked upon as a merely political body.

GUILD OF TAILORS.

Charter.

7 Henry, 16th July.

The Guild of Tailors appears to have been established by one of the Henries. There is extant on the exchequer roll of the thirty-third year of Queen Elizabeth a charter of incorporation, dated "16th July, 7 Henry," but the number of the King is obliterated. This charter empowered John Tailbot and others to found a guild of the art of tailors of the city of Dublin, to be named the Fraternity or Guild of St. John the Baptist. It enabled the guild to choose, from amongst themselves, annually, a master and two wardens, who were of the art of tailors of the city and its suburbs, for the government of the guild; the master, wardens, and brethren, to assemble at convenient times to regulate the guild. It conferred upon the master and wardens power to inquire into all offences connected with the art, and to punish offenders by fine or by imprisonment within the prison of Dublin, there to be detained until liberated by warrant from the master and wardens. It gave to the master and wardens full cognizance of all disputes between tailor and tailor and their apprentices and servants. It ordained that apprentices before being bound should be brought before the master, wardens, and clerk, of the guild, and if found to be of free condition, of the English nation, and of good conversation, to be received as apprentices, and their indentures enrolled before the master and wardens within a year; any indenture not according to said form to be invalid, and the person taking an apprentice contrary to the prescribed forms to pay half a mark to the use of the fraternity. It further ordained, that runaway apprentices might be arrested, upon a certificate under the common seal, wherever they should be found within or without the liberties of Dublin, and prescribed the term of apprenticeship to be seven years, and declared, that *that term being perfected, the apprentice should be brought by his own master, and by the master and wardens of the guild, to the guild-hall of Dublin, and there be received to the freedom of the city, in the presence of the mayor and bailiffs of the same city; and that none should be admitted to the freedom of the city without the assent of the master and wardens and other discreet persons of the same art residing within the city.* It ordained, that no one should exercise the art of tailoring within the city or suburbs unless judged sufficiently skilful by the master and wardens, and admitted to the freedom of the city; and gave power to the master and wardens to elect a clerk and as many sergeants and beaules as they should deem necessary, and it exempted the master and wardens from being placed on juries of attainder or inquisitions within the city and suburbs, or being made collectors or receivers of any of the King's rents, customs, or other revenues within the city.

Charter, Chas. II.
8 Wm III. 22d
June.

This guild subsequently obtained other charters, and particularly one from Charles II. The last legal charter is one which bears date the 22d June, in the 8th year of King William III. This charter revokes the prior ones, and the privileges thereby conferred, and amongst others the privilege of purchasing lands to the value of 40*l.* per annum, of inquiring into all trespasses of tailors, their servants and apprentices, and of punishing by arrest fugitive apprentices, and the provision, that *apprentices having served seven years should be brought by their masters, and the master and wardens, to the guild-hall of Dublin, and be sworn in free of the city by the mayor and bailiffs thereof; and that none should receive the freedom of the city, without the assent of the master and wardens of the guild; and that none should exercise the trade of tailor within the city or liberties, without the consent of the master and wardens.* It recited that the corporation were possessed of the following property, namely, several houses and a plot of ground in Bock Lane, Dublin; a house, garden, and a plot of ground, in Oxmantown, Dublin; a rent of 20*l.* per annum, out of a place called the Shatt Clap Mill, in St. Patrick Street, Dublin; a rent of 3*l.* 4*l.* a year, payable by ——— Kennedy, Esq. out of a holding by St. Andrew's Church, Dublin; the town and lands of Baskin, in the county of Dublin; and several houses, gardens and plots, in and about Wicklow town; and it confirmed all former charters and grants. It empowered the master and wardens to enter into any house in Dublin or the suburbs, where they might suspect that any clothes were making by a person not free of the guild, and to take the work from such person, and keep it until claimed by the right owner, who was to prove his title thereto before the master and wardens. It prohibited the magistrates of Dublin from interfering in such cases, and declared that no person should make apparel for man, woman, or child, without licence from the master and wardens, and that transgressors should be prosecuted at quarter sessions; and it empowered the master, wardens, and brethren to make bye-laws for the regulation of the guild, and of the trade.

The charters of the guild are kept in a chest for the preservation of their records which has three locks of different constructions upon it, and the master and wardens have a key each. A similar practice prevails in the other guilds.

Constitution.

This guild consists of—

- 1 Master,
- 2 Wardens, and
- Brethren without limit as to number.

The officers are—

- A Treasurer
- A Clerk, and
- A Beadle.

There is also a "Council of the House."

Master, how elected.

The course of Election for a Master is as follows:—On the day of election the "Council of the House" sit apart from the body at large, and send down three names of persons who have

been wardens, and are of the council, to the general assembly of the body; the assembled body termed "the hall" have the power of rejecting all, or of selecting one of the persons whose names are sent down by the "council." In the event of the three persons whose names are sent down by the council being rejected, three others are transmitted by them to the "hall," and so on until a master is elected.

The election takes place early in June, and the master is sworn on the 24th of the same month. He now performs no other duty than that of presiding at the assemblies of the guild, and he has no salary, fees, or emoluments. The master is elected to act for one year.

The course of election for one of the two Wardens is the same as that of the master, except that six names are sent down by the council. There is no qualification save that of being a member of the guild. The second warden is nominated by the master. The wardens are appointed for one year, and are merely the assistants of the master. They have at present neither salary nor other emoluments.

Admissions to Freedom are of two sorts, namely, as of right, and by grace especial; admissions of right are consequent upon birth, service, and marriage. Applicants for admission send petitions, termed "beseches," to the clerk of the guild, and the question of their admission is put from the chair at the ensuing quarterly meeting of the body at large. A strong sectarian feeling pervades in this as in all the other guilds, and one Roman Catholic only has been admitted to the freedom of it since the relaxation of the penal code in the year 1793. The trade is numerous in the city of Dublin, and the majority of it are not members of, or connected with the guild; and it did not appear that the trade derives the slightest advantage from the existence of the guild.

Persons are admitted to this guild before they are admitted to the city at large; but they are not sworn until after they pass the city, the guild acting in this respect upon the order of the corporation at large, of which mention has been already made.

The Treasurer, Clerk, and Beadle are elected each during pleasure by the entire guild. By the constitution of the guild the master is the treasurer, but a person appointed to that office accounts in the master's name, and is remunerated by 5 per cent. on his receipts. The salary of the clerk is 20*l.* a year; that of the beadle twelve guineas; the duty of the former is to keep the books and record the proceedings of the guild, and issue summonses, which are served by the beadle, who also attends at all assemblies.

The "Council of the House" are elected for life by the guild at large. The persons to be elected must have served the office of master.

This guild is possessed of landed property, the greater part of which is mentioned in the charter of William III. In addition to the rents of that property, they receive two guineas a year from each of the other guilds who meet in their hall.

The guild is in debt. Some years since, they borrowed a sum of 300*l.* late Irish currency, which is stated to have been expended in repairing their hall, and for which they granted a mortgage on their property in Church Street. They have paid the difference between 300*l.* Irish and 200*l.* present currency, and the latter sum is now alleged to be due to their treasurer, as assignee of the mortgage, and he receives interest on it at the rate of 6*l.* per cent.

The disbursements are—

	£.	s.	d.
Interest on the mortgage, per annum	12	0	0
Clerk's salary	20	0	0
Beadle's ditto	12	12	0
Quit-rent for the hall, &c.	0	14	11
Allowance for coals for the hall			
To Master, for quarterly dinners, per annum	8	8	0
For printing summonses, &c., per annum	3	0	0

And one guinea is allotted for the burying of every freeman who dies in reduced circumstances. There was formerly a list containing the names of reduced brethren, and of the widows of freemen who died in necessitous circumstances, and they were relieved out of the funds of the body; but this charity has been discontinued, owing to the reduced state of the finances of the guild.

The Accounts are audited by persons appointed for the purpose; and there have latterly been small balances in favour of the corporation, amounting, on an average, to about 20*l.* a year, which sum is retained by the treasurer in liquidation of the mortgage.

The provisions of the charters of the other guilds are very similar to those of the charters to the corporation of tanners, conferring upon the brethren privileges of exclusive trading, and upon the officers magisterial powers. The limits, however, by which these privileges and powers were circumscribed, are of very unequal extent; in some instances, as in the charter to the Coopers, they were confined to the city and its suburbs, while in others, (the greater number,) they included, with the city, the district lying within a given number of miles, without regard to such limits being extended beyond those of the corporation at large. The limits prescribed by the charter to the saddlers are the most extensive, reaching to the distance of fifteen miles beyond the city, in every direction, and, of consequence, running into several counties, and interfering with different jurisdictions. Next in extent were the limits of the cutlers, which comprised a circuit of seven miles round the city, and the others vary from one mile to six.

The Charters also differ in the amount to which the power of acquiring landed property is limited. The highest permission is for £300 a-year. £40 per annum is commonly the sum.

The following are the charters of the remaining guilds, as far as we have been able to discover.

Wardens, how elected.

Freedom.

Treasurer, &c.

Council of the House.
Property.

Debt.

Accounts.

THE OTHER GUILDS
GENERALLY.

Charters.

GUILDS.	Guilds.	Charters.	Guilds.	Charters.
Smiths, &c.	{	Hen. II. 14 Edw. Car. II.	Carpenters, &c.	{ 23 Hen. en- rolled Rot. Pat. 27 Eliz. m. 9.
Barber-Surgeons.	{	25 Hen. VI. Eliz.	Shoemakers	{ 5 Edw. IV. Hen. VIII. 4 Jac. II.
Bakers	{	4 Edw. IV. Eliz.	Saddlers, &c.	{ 29 Car. II. 4 Jac. II.
Butchers	.	36 Car. II.	Coopers	18 Car. II.
Cooks	{	22 Hen. VII. 7 Eliz. 1 Jac. I. 4 Jac. II.	Feltnakers	19 Car. II.
Tanners	{	17 Edw. I. 4 Jac. II. 7 Will. III.	Cutlers, &c.	22 Car. II.
Tallow Chandlers	{	Edw. III. 26 Car. II.	Bricklayers & Plasterers	22 Car. II.
Glovers and Skinners	{	Edw. I. 4 Jac. II. 1 Anne.	Hosiery	4 Jac. II.
Weavers	{	Hen. II. 4 Jac. II.	Carriers	Will. III.
Shearmen and Dyers	.		Brewers and maltsters	{ 22 Car. II. (King's Letter to Brewers above.) 8 Will. III.
Goldsmiths	.	13 Car. I.	Joiners, &c.	{ 4 Jac. II. 13 Will. III.
			Apothecaries	20 Geo. II.

The existing state and the constitutions of these several bodies are so similar, that to describe each in detail would lead to needless repetition. Except the guilds of merchants and of shoemakers, each of the twenty-five guilds consists of one master, two wardens, and an indefinite number of brethren; those of the merchants and shoemakers differ from the others only in having two masters instead of one. The officers are generally elected in the same manner.

Masters, &c., to be of the trade.

The charters direct that the masters and wardens shall be chosen from the freemen, and in some instances ordain, in express terms, what in every case they plainly intend, namely, that the persons to be elected shall be of the trade over which they are to preside. This most important restriction has been, and is, frequently, overlooked, and the violation of it has contributed as materially as any other circumstance to the total disconnection of the corporations from the trades which they originally comprised. An instance was mentioned to us which illustrates the consequences of such a departure from the spirit of the charters. It was stated that about thirty years ago the master of the guild of bricklayers was called upon by Government to inspect and report upon some public buildings, then recently erected, when it was discovered that the master was by profession an attorney. There are, in many instances, several "faculties" incorporated together, whose trades bear little affinity towards each other; when more than one are incorporated together, they are entitled to supply officers in rotation. In one guild (the smiths, &c.) there are fourteen "faculties" or trades incorporated.

The charters generally confer upon the master, wardens, and certain persons mentioned by name, and their successors, the power of admitting to the freedom of the guild without prescribing that the persons so to be admitted shall be of the trade; but from their contents it is evident to us that such only were intended. By the charters to the joiners, the power of admission is given to the master and wardens, for the time being, or the major part of them. The charter states that they "may admit such person or persons to be brethren of the said corporation as they shall think fit." We were not able to discover the origin of the claims for admission to freedom of the guilds by reason of birth or marriage, the right consequent on apprenticeship being the only one expressly conferred by the charters. There is some difference in the practice of the guilds as to the extent to which they admit the claims by birth and marriage. In some guilds they concede the right to all the sons of a free brother, and even to his grandsons, while in others they limit it to such of the sons as were born after the parent was himself admitted to the guild.

Apprentices.

With respect to apprenticeship, the charters provide that the proposed apprentice, prior to

his being bound, shall be brought before the masters and wardens of the guild in which his master's trade is incorporated, "and if he be found of free condition of the English nation, and of good conversation," (and, in some of the later charters, "of the Protestant religion,") "and not otherwise, he shall be bound for seven years, and his indentures enrolled by his master within twelve months, and that at the end of his apprenticeship he shall be brought by his master before the city authorities, and by them admitted to the freedom of the corporation at large." Some of the charters, as those of the curriers and joiners, declare that every person admitted of the guild shall also be free of the city; and the majority of the charters direct that no brother of the guild shall, without the assent of its officers, be admitted to the freedom of the city at large. Although the charters and the oath taken by the master require that he should, at the termination of an apprenticeship, take the person who had served it to the city authorities and demand for him his freedom, in practice he seldom does so, and the freedom of the guild, obtained by apprenticeship, is not allowed, by the corporation at large, to convey a right to the freedom of that body; it is merely admitted to confer a claim, as already noticed.*

* The following extracts from the depositions of officers of the Corporation before the Committee of the House of Commons on Municipal Corporations, 1838, state the peculiar constitution of the Corporation of Dublin, and its major guilds, in reference to admissions, in respect to "claims as of right," not recognised as "rights."

The Right Hon. C. P. Arker, Lord Mayor.

Sir John Kingston James, Bart., Treasurer, one of the Aldermen.

Mr. George Jackson, of the Town-clerk's Office, one of the Law Agents.

4767. By what title does a person become a freeman of the city of Dublin?—(Sir J. K. James.) There are three different modes of admission; one by birth, one by service, and another what is generally called by grace especial, or special grace.

4768. Must a person who claims by birth be the son of a person born in Dublin?—Born not necessarily in Dublin, but born, his father having been free at the time of the birth of the child.

4769. Then he must be the son of a freeman?—Yes.

4770. Are all sons free?—All sons may seek their freedom by a certain process; they all have the privilege of claiming their freedom from the corporation.

4771. When a freeman by birth claims his title, is it acknowledged as of right?—There is a veto, which has been exercised time immemorial, I believe, on the part of both houses, for the corporation of Dublin sit differently from what probably other corporations do.

4772. Is that veto frequently exercised?—It is sometimes exercised, no doubt, but not what I call frequently.

4773. Exercised do you think in the course of each year?—No, I do not know that there has been a refusal each year.

4774. Upon what grounds generally is this veto enforced?—With respect to that I probably cannot give a direct answer, because each person composing the distinct houses may have his own reason for voting pro or con.

4775. Is the veto simply given without any person assigned?—Exactly; it is necessary probably to tell the committee the upper house, as it is called, the lord mayor and board of aldermen, sit separately from the commons; the board of aldermen, when questions arise, divide; and the commons decide by ballot.

4776. How are persons made free by servitude?—A person who has served seven years to a freeman may claim his freedom.

4802. When a person claims his freedom by birth does he seek it in the same guild to which his father belongs?—Yes, he does, generally speaking.

4803. Are there not many who are free of particular guilds, but who, being merely free of such guilds, did not formerly exercise any right of voting for Members of Parliament?—They did not exercise, nor have they the right of voting for representatives.

4804. In order to be entitled to vote for the representatives it was necessary to be free of the corporation at large?—Yes.

4805. Are there not many persons in the predicament of being free of a particular guild only?—Yes, there are some.

4806. Particularly Roman Catholics; is there a single Roman Catholic free of the corporation at large?—No, I believe not.

4811. In most of these guilds they recognise the right of birth or servitude?—Yes.

4812. But these rights are not recognised as conferring an absolute title by the corporation at large?—No.

4816. These persons' names, as the committee understand, having passed the guild of one corporation, must first be submitted to the upper house, (the lord mayor and board of aldermen,) and, if it passes that house, then it goes down to the commons, composed of the sheriffs and the commons?—Yes.

4817. Supposing it does not pass the upper house, is it at any time submitted to the commons?—No; the upper house exercise the privilege of rejecting at once such a person.

4818. Have the upper house an absolute veto upon the admission of any person to the freedom?—Yes.

4819. Do you not call those "besetters"?—Yes.

4820. Does not the besetech ever come before the commons in the first instance, before it goes before the board of aldermen?—Not in the ordinary way. If there was a besetech rejected, I will suppose by the board of aldermen, probably a person in the commons might move that the besetech of such a person should be again submitted to the lord mayor and board of aldermen for their consideration.

4821. It originates at that period with the commons, and is sent up to the board of aldermen, with the power of rejecting or admitting?—Yes.

4823. Supposing that a person were desirous of becoming a freeman of the guild of merchants,

GUILDS.

Quintings.

There is a distinction made between brethren who first become free of a particular guild, and those who are admitted to its freedom from other guilds; the former are called original brethren, the latter quarterly brethren; the only practical difference between them is, that the quarterly brethren are not permitted to vote at elections for common-councilmen.

A sum varying from one to about three shillings is collectable quarterly from the brethren of the guilds, but of late years it has not been regularly collected, and little, in point of fact, has been received. It would seem that the officers have been, in many instances, deterred from enforcing the collection by the apprehension of rendering themselves unpopular, and thereby prejudicing themselves at elections (as for common-councilmen, &c.) at which the brethren are entitled to vote.

either by birth or by servitude, or grace especial, to what body of that guild must he make his application to obtain such admission?—To the whole body assembled. They have their own particular hall and particular arrangements, and an application is addressed to the master and wardens of the guild of merchants generally.

4874. As far as the guild is concerned, there are masters and wardens, and the whole freemen belonging to that guild, which is one body, who in common hall exercise the right of admitting or not any individual who claims by birth, servitude, or special grace, to become a member?—Yes.

4875. Supposing a man to have what we call an inchoate right of becoming a freeman by birth, have the guild power of saying to such an individual, "You shall not be a freeman of the guild?"—They have exercised the power frequently. I fancy they have the right. I should have mentioned before, in the detail of the business, which is very extensive in that guild, as in every other guild, they have what is called a council of the house, to whom names are submitted prior to the quarter-day, on which they are generally brought forward, and the detail of business goes through that council of the house, and is brought before the master, wardens, and brethren of the guild of merchants, on quarter-day.

4876. Has that definite body, composed in the way you have stated, the power of preventing such an application for the freedom being submitted to the general body?—I think they have; I think they have exercised that power.

4877. Could you have your application brought forward adverse to the opinion of that council?—You could; when the brethren at large would come together each member would form his own vote, only the guild at large would have the power of deciding.

4878. Was there not a decision in the Court of King's Bench upon the subject of the power of the corporation in admitting or rejecting whom they pleased?—(Mr. Jackson.) There was. The Court decided that the corporation had the right of admitting or rejecting, as they pleased, any person.

4879. Are the committee to understand that the person who desires to become a freeman of the corporation at large, in respect of a claim of birth or servitude, must, before he petitions the corporation at large, have become a freeman of some particular guild?—(Sir J. E. James.) Certainly.

4880. May it not therefore happen that a person shall have become a freeman of a particular guild, and paid his fees for such admission there, and afterwards be refused to be admitted a freeman of the corporation at large, and so remain only a freeman of the guild?—Certainly.

4881. Was that the case of the person who went before the Court of King's Bench?—Yes.

4882. Can a person claim to be admitted a freeman of the city at large by birth or by servitude?—No, it is merely a favour.

Mr. James Foster.

6045. Are you an attorney and solicitor at Dublin?—I am.

6046. Are you a member of the corporation?—I am a freeman of the city of Dublin.

6047. How long have you been so?—More than 25 years.

6048. Were you free of any of the minor guilds?—Certainly.

6049. What?—The guild of St. Eloy, the corporation of smiths. I was obliged to be admitted into that before I was entitled to my freedom of the city.

6050. Did you hold any office in that guild?—I did; I was clerk to the guild for some years.

6051. Have you got the oath administered in that guild to the freemen?—Yes, I have.

6052. Will you produce it?—(The witness handed it in.)

6053. Is this a part of it: "You shall not take any apprentice but of the Protestant religion, and for no less than seven years," &c.?—That is part of the freeman's oath. It is in the guild.

6054. Every Protestant becoming a freeman in that guild is under the necessity of taking that oath?—Certainly.

6055. When was that oath established?—I have no idea; a great many years ago.

6056. It is a very old oath?—Very old.

6057. As far as you know it continues to be the oath to this day?—It does.

6058. How many persons did that guild consist of? do you know how many it consists of now?—I should think between 300 and 400; but it is only by guess.

6059. It is one of the most numerous guilds?—It is.

6060. No Roman Catholics can be in it?—There are two Roman Catholics in it.

6061. Did they take that oath?—No; there is an oath particularly for them, under an Act of Parliament. They forced their way in by monachism.

6062. The right by birth and servitude is admitted in that guild?—No, I cannot say that.

6063. It must have been, if they obtained a mandamus?—The guild was not able to defend it; they had no funds.

6064. Those two Catholics have not been admitted free of the city at large?—No.

6065. Has any other freeman of that guild been refused the freedom of the city at large?—I do not know that.

6066. According to your recollection there has not?—No.

6067. Have either of those two persons applied for their freedom?—Yes; one of them brought a mandamus against the corporation, and there was an argument in the Court of King's Bench.

6068. What was his name?—Adcock.

6069. He did not succeed?—No, he did not.

The following was handed in to us, as an analysis of the State of the Guild of bricklayers and plasterers in August, 1833, and we have no reason to believe it an unfair specimen of the state of these guilds generally:—

GUILD.
State of the Guild,
and Interference
with Trade.
GUILD OF BRICK-
LAYERS.

*An Analysis of the State of the Corporation of Bricklayers and Plasterers
on the 24th Day of August, 1833.*

Bricklayers.	Plasterers.	
5 ..	10	Carrying on business.
9 ..	6	Out of business and in other employments.
2 ..	5	Working journeymen.
	2	Absent in England.
—	—	—
16 ..	23	Total, 39 bricklayers and plasterers.

- 7 Lord Viscount Ingestre, the Recorder, a Sheriff's Peer, the Marshal of Dublin (J. John Butler, Esq.), the Inspector of Prisons (Sir Edward Stanley, Knt.), a Clergyman, and a Surgeon.
- 11 Aldermen.
- 2 Barristers.
- 13 Attorneys.
- 11 Clerks, or in other employments.
- 6 Architects.
- 9 Carpenters, or builders.
- 2 Painters.
- 2 Metal work-makers.
- 2 A coal-factor and a hatter.
-
- 65 Total of unqualified persons.

There are some Acts of Parliament, such as the 3 Geo. II. and 11 Geo. III., regulating the trade of brickmaking in Dublin; but no allusion is made in them to the Guild of Bricklayers. However, some proceedings have of late years been taken by Mr. B. Pemberton, as master of the bricklayers, to enforce the statutable regulations with respect to bricks. With this exception, and those of the proceedings of the corporations of butchers and goldsmiths, the guilds do not interfere in the regulation of trade, and exercise no influence whatever upon it.

The Guild of Butchers is, by the charter of Charles II., made to consist of a master, three wardens, fifteen assistants, and a commonalty, all, except the last, to be annually elected, and by its exclusive clause it prescribes that no person, not a freeman, shall exercise the trade of a butcher, or expose meat for sale within the city of Dublin, or within one mile about the city, except on the usual market days, without the licence of the corporation, on pain of a fine of forty shillings. It contains that no ox, bullock, or cow, under four years old, be killed and exposed for sale under a like penalty, and that every person, not a freeman, exposing for sale any flesh meat on a market day, shall bring the hide with him under a like penalty for each default; and it gives a power to the master, wardens, and commonalty, (the master and two of the wardens being present,) to make bye-laws and to impose fines upon offenders; and it authorizes the master, wardens, and assistants (the master and two wardens being always present) to hear all cases of trespass, extortions, breaches of bye-laws, and other offences touching the art of butchering, and to punish same by imprisonment or fine, the fines to be applied to the use of the corporation.

GUILD OF
BUTCHERS.

The officers of the guild of butchers were repeatedly called upon to attend our inquiry, but they declined doing so. Our investigation, as to this guild, was therefore necessarily imperfect; but it has appeared in evidence before us that a peculiar jurisdiction is exercised by it in relation to the markets. Where cattle are sold to a butcher, should he complain to the officers of the guild of the state of the carcass, the master and wardens examine it, and sign a report upon it, and frequently award damages to the butcher, which he thereupon deducts out of the price he agreed to pay; or, if he has previously paid, compels the seller to repay him, by suit in the Court of Conscience. The exercise of this privilege is very generally, and, we believe, very justly, complained of by the farmers who resort to the Dublin markets; and the guild have an interest in encouraging such proceedings, as they receive on each report a sum of two shillings. It would seem that about 600 of such reports are annually signed, as by the return of property made by the clerk of the guild to the House of Commons, in the year 1833, the average amount of these fees is stated at 60*l*. The impression is very prevalent that injustice is done by the exercise of this jurisdiction.

The strongest sectarian feeling pervades all the guilds, and with the exception of three, who, by a mainmoot, (which was not debated,) forced their way into the snail's, there are no Roman Catholics free of any of the guilds. Protestants of political principles different from those of the majority of the corporation are equally excluded. Mr. Jordan Lambert, one of the officers of the snail's, stated, on oath, that the guild "did everything in their power to keep out Catholics and bad Protestants."

The Guild of Goldsmiths is intimately connected with the trade, and therefore requires a separate notice.

GUILD OF GOLD-
SMITHS.

By the Charter of Charles I., William Cooke, goldsmith, and others, are constituted a fraternity and body corporate, by the name of the Wardens and Community of Goldsmiths of the

Charter, 1 Chas. I.

GUILDS.

Master's Oath.

City of Dublin; and four persons are named as wardens, and they and their successors are directed to take an Oath in the following terms: "You, and every of you, shall swear to be true and faithful unto the King our Sovereign Lord, his heirs and successors; you shall not be against his profit nor advantage, but that ye shall be to the advancement of his crown as much as in your power shall be; furthermore, you and every of you shall duly and truly exercise and perform the office of wardens of the Company of Goldsmiths, and, in that place or office whereunto you and every of you are now appointed, you and every of you shall faithfully and uprightly behave yourselves. Ye shall therein to every person and persons who shall bring or cause to be brought unto your hands, within your office, any manner of silver-plate to be tried or touched, or any weight, called *Trey weight*, to be assayed according to his Majesty's standard, use yourselves in the due execution of the same according to right, equity, and justice; and also that you, or any of you, do not sell, or by your powers do not suffer to be sold, the King's Majesty's stamp, called the *Haip Crowned*, now appointed by his Majesty, on no manner of plate of silver unto you brought unto your said office by any manner of person or persons, unless the said silver-plate be in every part and parcel thereof according to his Majesty's standard, called *eleven ounces to pennyweight*; and in case it be under, and not of the said fineness, you and every of you shall cause it to be broken ere ever it pass your hands, whose plate or of what value soever it be. And you, and every of you, shall also make true and diligent search from time to time, as often as need shall require, for all deceitful wares of gold and silver, and do and perform all other things whatsoever touching the said office, according to the law, and according to the purport of his Majesty's grant, in that behalf made unto the said Company of Goldsmiths, without fear, favour, love, hatred, or affection, by you or any of you to be borne to any manner of person or persons. So help you God, and the contents of this book."

The charter further directs that the company shall elect four wardens annually, in like manner as is done by the Goldsmiths' Company in London, and with the same powers, and that they (the company) shall make regulations for the trade, but such regulations not to be valid until they are approved of by the two Chief Justices and Chief Baron of the Exchequer, and laid before the Lord Lieutenant in Privy Council. It ordains that the wardens shall have scrutiny or assay of all gold and silver wrought or offered for sale in Dublin, and in all fairs and markets throughout Ireland, and shall correct and punish all delinquencies therein, with the aid, if necessary, of the mayor and sheriffs of Dublin, and of the magistrates of fairs and markets elsewhere, with power to break all deceptive wares, and to punish the makers and vendors thereof; and to punish all makers and vendors of deceptive gold, silver, gems, precious stones, pearl, or coral, according to the laws, statutes, and ordinances in that behalf named, and to seize, break, and render unsaleable any deceptive wares as aforesaid: that they shall cause all wares wrought within three miles of Dublin to be assayed in their common hall, and, if found correct, to be stamped with their mark: that they should have all rights and powers exercised by the company in London, or by any company of goldsmiths in England or Ireland; that the goldsmiths in all towns in Ireland shall observe the regulations of Dublin; that one or two goldsmiths from every town in which the art is practised should proceed to Dublin, to make themselves acquainted with the touch of gold and silver, and with the punch, a crowned harp, as is the custom in London; that no goldsmith shall work up or sell wares of gold of less value than 22 carats, and shall not use "*etherismell* or *stuffings*" in their works beyond what is necessary for their finish; that they shall not charge beyond the rate of 12d. the ounce for gold, beyond the fashion, above what it would be valued at the King's mint, under forfeiture of the value of such article; that they shall not make or sell any wares of silver of less value than 11 ounces and two pennyweights, nor take beyond the rate of 12d. for every pound weight of silver wares, besides the fashion, more than its value at the King's mint, and shall not expose for sale any silver wares until the workman thereof shall have affixed his own private mark on each part as can conveniently bear it, under penalty of forfeiture of the ware; that the wardens shall have power to seize wares deceptively stamped, and confiscate same, and that one-half of the value of the forfeiture shall go to the King, and the other half to the person who has been injured by the fraud; that no one shall be admitted to the freedom of the company until he shall have proved the service of an apprenticeship of seven years, and that he has wrought a piece of work of silver called his "*masterpiece*," to be approved of by the wardens for the time being; and it ordains that the wardens and company shall be obedient to all regulations to be thereafter made respecting the art by the Lord Lieutenant and Privy Council.

Constitution.

The senior warden is now called the master, and the corporation consists of the master, three wardens, a council, and brethren or freemen, without limit as to number. The inferior officers are, an assay-master, a deputy assay-master, a weigher and drawer, a clerk, and a beadle.

Master and Wardens, Election of.

For the Election of a Master, the master in office and the three wardens return a name each to the council of the house; the council select two out of the four, which they send down to the hall, and the freemen there assembled elect one out of the two sent down. The Wardens are elected in the same manner, each for a term of three years, and it so occurs that one only is elected annually.

The master and wardens seldom interfere in the assay-office, the duties originally performed by them being now discharged by the assay-master, and weigher and drawer.

Council.

The Council of the House consists of past masters and wardens, and principally regulates the affairs of the corporation.

Freemen are admitted of right, or by grace special, and the claims by birth, service, and marriage are admitted here as in other guilds. It was stated that, in the month of April

1833, there were about 89 freemen, of whom about 69 were resident in Dublin. The great majority of them are unconnected with the trade.

The following are the Fees payable on Admissions:—

		£. s. d.		
Fees on freedom by birth:				
Beadle's fine payable to the corporation		1	10	0
Clerk		0	16	3
Beadle		0	3	9
Stamp and admission		1	0	0

Fees payable to the city for freedom, having passed the guild:

Town clerk's fees on lodging certificate of freedom to guild to be admitted free of city	1	17	7
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Fees on freedom by service:

Beadle's fine	1	10	0
Clerk, if indenture enrolled	£0	16	3
If not enrolled	1	16	3
Beadle	0	3	9
Stamp on admission	1	0	0

Fees payable to the city for freedom, having passed the guild:

Town clerk on lodging certificate of freedom to guild to be admitted free of city	1	19	7
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Fees on freedom by grace:

Beadle's fine	10	0	0
Clerk	0	16	3
Beadle	0	3	9
Stamp	3	0	0

Fees payable to the city for freedom, having passed the guild:

Town clerk's fee on lodging certificate of freedom to guild to be admitted free of the city	3	19	8
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The Assay-master is elected during good behaviour by the corporation at large. He has a salary of £100 a-year, and emoluments consisting of his fees of office, &c., to the amount of about £200 more. Assay-master.

The Deputy Assay-master is connected with the revenue, and is appointed under the Act, (47 Geo. III. sess. 2, c. 15,) by the corporation at large; in form he is appointed for one year only, but he is annually re-elected. Deputy.

For the collection of the King's duty on wrought plate, he is paid by Government, out of his receipts, £70 late Irish currency, per annum; in addition to which he receives £36 annually from the guild: he has no fees.

The Weigher and Drawer is elected by the guild at a salary of £70 a-year. He receives no fees, but has apartments belonging to the guild rent free. Weigher and Drawer.

The Beadle and Clerk are elected in the same manner, and hold during good behaviour; the beadle's salary is £20 per annum, and he receives a similar sum for assisting in the assay-office. The clerk's salary is £20 per annum, together with fees on admission to freedom. These fees, however, have scarcely amounted to £5 a-year for the last ten years. The present clerk is also law agent to the corporation. Beadle and Clerk.

By the 3 Geo. III. c. 3, s. 30, &c., (1729,) duties were imposed upon Gold and Silver Plate, wrought or manufactured, imported into Ireland, or wrought within it, for a term of 21 years; and, for the better securing the duty, goldsmiths, silversmiths, &c., were prohibited from selling plate until it should be assayed, touched, and marked as thereby directed; and it was enacted that all gold or silver plate, during the term of 21 years, should be assayed by the assay-master, then or thereafter to be appointed by the fraternity or company of goldsmiths in the city of Dublin; and after such assay, if such gold plate should be found conformable to the standard of 22 carats of fine gold in every pound troy, and such silver plate to the standard of 11oz. 2dwts. fine silver in every pound troy, then the same should be touched by the wardens of the said fraternity or company, and marked with the marks then used for that purpose; and then the duty should be paid to the assay-master, who was required to stamp the plate as the Commissioners should appoint, and to pay the duty into the Exchequer, the officer stamping the plate being empowered to retain a yearly sum of £20 for his salary, for the execution of his office. By the 15 Geo. II. c. 6, s. 4, the Commissioners were empowered to grant an additional Salary to the Assay-master, not exceeding £30. These duties were appropriated to the Commissioners (for inland navigation, &c.) appointed under that Act. These duties were further continued for 21 years by the 23 Geo. II. c. 5, 25 Geo. II. c. 10, s. 22, and for seven years by the 11, 12 Geo. III. c. 4, and for seven years by the 17, 18 Geo. III. c. 16.

The 23, 24 Geo. III. c. 23, repealed the 3 Geo. II. c. 3, and all Acts continuing and amending it, so far as respected the Assaying of Gold or regulating the sale thereof, and established three standards of fineness, viz., of not less than 22, 20, and 18 carats of fine gold in every pound weight troy, and prohibited sale, exchange, or export of manufacture of gold of other standards, and until marked, assayed, and stamped as thereby directed, on pain of forfeiting such gold, or the value thereof, and also the sum of £10. Assaying and Stamping of Gold regulated.

This Act then regulated the marks to be put by the makers on gold manufacture for the

GUILDS.

several standards, and required that it should be stamped at the assay-office in Dublin, with a harp crowned, or at the assay-office in New Geneva, in the county of Waterford, with a like harp, and a bar across its strings, excepting, however, rings and other small articles. Among other regulations it was directed that persons manufacturing gold should enter impressions of their new marks or punches, with their names and places of abode, in either of those assay-offices, upon paying 5s. to the assayer or wardens, who were required to make the impressions on pester or copper, and to make entries of the marks, names, and places of abode, &c., in a book to be carefully kept for that purpose, if such owners were resident in Dublin or New Geneva. In case the gold assayed should be found less than the particular standard, then it was to be assayed a second time on the same day; and, if required, a third time, which third trial should be made, if in Dublin, on the "hall-day" next following; and, if found composed of inferior fineness, it was to be defaced and broken, and returned to the maker, who should pay for the assaying and additional assaying, but not for stamping. The warden, deputy warden, or assayer, was empowered to refuse to permit the wares to be stamped if adjudged by him too much charged with solder, or not to be forward enough in the workmanship. In case of his suspecting that other metal was contained inside he was authorized to cut the gold, and if these should be found other metal, or gold less in fineness than the standard marked, then such wares should be broken and defaced, and the warden, deputy warden, and assayer, were authorized and directed to deface and break it, and it was forfeited to the company of goldsmiths in Dublin, or to the corporation of New Geneva, according as it should be brought to either of the assay-offices respectively; the produce to be applied towards defraying the expenses of such assay-office, but with power to the company of goldsmiths to remit the whole or part of the forfeiture to them, if, upon examination, they should find that there was no fraudulent intention in the maker; but, if no fraud should be discovered, then the warden, deputy-warden, or assayer, should forthwith make recompense in money to the owner to the full amount of the damage done, and charge it to the account of the expenses of the office.

If any gold were should be injured at either of the assay-offices, and complaint be made by the maker or owner, the wardens of the company of goldsmiths, or persons to be appointed by the corporation of New Geneva, were required to judge of the complaint, and to make full recompense in money to the persons whose work should have been injured by the marking of the same for such injury; and the wardens, &c., should, as they should judge right, either charge the same to the account of the expenses of the assay-office, or deduct it from the wages or salary of the person in the assay-office who should, by stamping, have injured the gold ware.

The Prices for the Company to take bringing Gold ware to be assayed, or assayed and stamped, were regulated not to exceed the following:—

For assaying any piece or pieces, or parcel of gold marked of any one of the standards, and brought at the same time - - -	1s. 6d. per oz.
For stamping - - - - -	0 3d.
But no single parcel to contain more than 6oz., except containing a single piece of work.	

The warden, &c., was empowered to refuse to assay and stamp the gold wares, until such prices should be actually paid.

In case the Moneys allowed to be taken by the company for the Assaying, or assaying and stamping, should be more than sufficient to defray the necessary expenses of the assay-office, then the surplus money should be applied to the prosecution of offenders against the Act; and if such prosecutions should not require the whole of such surplus, then the surplus money might be applied to the use of the company, or the support of the decayed brethren thereof.

The warden and assayer of the company were required, from time to time, to make six indented trial-pieces, two of each standard, to be publicly assayed at the hall of the company, on six days' public notice, one of each standard to be delivered to the assayer, and the other to the assayer (if any) of New Geneva, to be deposited in their offices as guides for trying plate.

It was directed that the office of the company should be kept open during such hours, not less than two in the day, and during so many days, not less than three in each week, as the company should appoint by public advertisement, for the purpose of receiving and taking in manuscripts of gold or silver to be assayed, or assayed and stamped, in the office. A Book was ordered to be kept, wherein should be entered (under the three heads of the respective standards) the names of the owners of the gold wares assayed, with a corresponding number, the day on which assayed, the weight, and the assortment, and an account of the quantity, also of the deficiency in the fineness (if any) of the gold wares defaced and broken; an account of the moneys received for assaying, or assaying and stamping, of gold wares; and an account of the officers' and servants' salaries and wages, and of all other incidental expenses attending the same. Every member of the company should have free access to the said books, and to the inspection thereof.

No assayer was allowed to discover, by description in words or otherwise, to any person, any pattern of gold plate or other ware brought to the office, or permit it to be viewed by any person but the wardens and other persons necessarily employed in the office.

The punches or stamping instruments were to be locked up in a box, with two different keys, one of the keys to be kept by the wardens, deputy-wardens, or touch-wardens, and the other by the assayer; and punches, &c., were not to be taken out of the boxes but in the presence of one of the wardens or deputy wardens, and one assayer; and the gold wares to be stamped in the presence of two or more of the wardens or deputy wardens, and one assayer.

Prices payable to the Goldsmiths' Company for Gold assayed.

Application of the Moneys received for Assaying.

Office Hours.

Books to be kept.

A penalty of £900, and loss of office, was imposed for violating the duties thus prescribed.

An appeal to the company of goldsmiths was given to any person who should think himself aggrieved by any act or determination of any warden, deputy warden, or assayer of the company, and their determination was made final and decisive.

A Power was given the company of making Bye-laws, rules, and orders, for the well-government and management of their officers, and for fixing the time and manner for receiving in and delivering out plate brought to be assayed; and for every other purpose relative to the conduct or management of the office, so as they should not contradict this Act, or the laws of the realm.

And as the attendance of a Touch-warden or an assistant assay-master was necessary at the assay-office in Dublin, as well for the purposes of this Act as for the assaying and levying the duties on silver ware, the company of goldsmiths was empowered to appoint annually, and as often as there should be a vacancy, a proper person, who should have been bred to and worked in the trade of a goldsmith or silversmith, to be touch-warden or assistant assay-master; and the officer appointed to stamp or mark plate by virtue of the 3 Geo. II. c. 3, was to detain, out of the duties on wrought silver plate, the yearly sum of £70 for the Salary; and the touch-warden, or such officer as the Commissioners of Inland Navigation should appoint, was directed to execute the duty of the Inspector of duties on wrought plate.

No merchant, manufacturer, or Dealer in Gold or Silver Wares, was permitted to sell or expose to sale, buy, exchange, or export any wares made of gold or silver, or of both, or any jewels, either set or unset, unless he should first register his name and place of abode with the company in a book to be kept for that purpose, paying a Fee of 1s. to the person entering the same, and so on every change of abode.

No assay-master or touch-warden, or weigher or drawer of gold, in the assay-office of Dublin, was permitted to exercise the trade or occupation of a goldsmith or silversmith.

The duties upon wrought and manufactured gold and silver plate granted to the Inland Navigation Board by the 3 Geo. II. c. 3, were further continued by the 26 Geo. III. c. 38, for 21 years from the 25th of March, 1786; but by the 29 Geo. III. c. 33, so much of the 26 Geo. III. as continued those duties was repealed, and by another Act of the same session similar duties were granted to the Crown.

In 1807 an Act was passed, 47 Geo. III. c. 2, s. 15, reciting that the laws then in force for regulating and securing the collection of the duty payable to his Majesty on gold and silver plate, wrought, made, or manufactured in Ireland, had been found insufficient. By this Act so much of the 3 Geo. II. c. 3, as related to gold and silver plate was repealed.

It was then enacted that every person who should sell or make gold or silver plate in Ireland should obtain a licence for the purpose from the Commissioners of Excise, as directed by the 47 Geo. III. s. 1, c. 35, on which a duty had been placed by the Act, c. 18, of the same session.

It was further provided that all Gold and Silver plate wrought, made, or manufactured in Ireland should be assayed by the Assay-master appointed by the fraternity or company of goldsmiths of the city of Dublin, or by a deputy Assay-master or other officer, to be appointed by the said fraternity or company in such parts of Ireland as they should think fit, and if such gold plate should be found conformable to the three standards of not less than 22, or 20, or 18 carats of fine gold in every pound weight Troy; and if such silver plate should be found conformable to the standard of 11oz. 2dwts. fine silver in every pound weight Troy;—then the same should be touched by the assay-master, or such deputy assay-master or other officer, and marked with the marks in the said respective cases by law required, and then or thereafter to be used for that purpose; and, after the same should be touched and marked as aforesaid, the assay-master should thereupon stamp or mark, without fee or reward, the said plate, with such stamps and marks as were then in use, or as the Commissioners of Excise should devise and appoint.

This Act directed that the assay-master, and every deputy assay-master, or other officer so to be appointed, should be sworn to the due and faithful execution of his office.

Every working goldsmith and silversmith, or manufacturer of gold or silver, was required to send with every parcel of gold or silver to the assay-master, deputy assay-master, or other officer, a note or memorandum, fairly written, containing the day of the month and year, the Christian and surname of the worker or maker, and place of his or her abode, and also all the species of such parcel of plate, and the number of each species, with the total receipt of the parcel, and the sum payable to his Majesty for duty thereupon; and also, with the parcel, pay the duty to the assay-master, &c. A mark of the King's head was appointed to signify payment of the duty, which was to be paid previously to the marks, and a receipt to be given for it; and the assay-masters and the company of goldsmiths were made accountable for the duty.

Whenever gold or silver plate should be sent to be marked and assayed in any unfinished state, so that a diminution in the weight must necessarily remain to be made before it should be finished, the assay-master, &c., was directed to make to the person bringing the plate a deduction of one-sixth part of the duty, and, at the bottom of the note or memorandum to be kept, express the deduction and allowance of the duty; but this did not extend to silver plate of less than 1oz. Troy, or any fractional part of an ounce.

This Act contained directions that the assay-master should file the notes, and keep accounts of the duty received, and lodge his books and the duplicates of his receipts quarterly with the goldsmiths' company, for the inspection of the Commissioners of Excise. If required by the company, he was bound to pay the duty weekly to them, and they were bound in two days to pay them over to the collector of excise at Dublin, and in two months after each quarter-

Power to make Bye-laws.

Touch-warden.

His Salary.

Registry of Dealers in Gold or Silver Wares.
Fee.

Power of Goldsmiths' Company to appoint Assay-masters of Gold and Silver throughout Ireland.

Further Regulations for securing Payment of the King's Duty.

GUILDS.

Per-centage on the Duty granted to the Goldsmiths' Company.

Management of the Duties transferred to the Commissioners of Stamps.

Residence for Assay-office.

day deliver to the Commissioners true copies of the accounts, and pay any balance appearing due; and in like manner the deputy assay-masters, &c., were directed to make weekly payments to the collectors of their districts, and quarterly returns, and lodge their books with such collectors.

The Commissioners of Excise, it was enacted, should make an allowance out of the Duties to the Goldsmiths' Company for their expenses, pains, and trouble in the execution of this Act, after the rate of 1s. in the pound for all moneys received by any collector of excise, and duly accounted for under the Act.

The Management of the Duties granted by the 47 Geo. III. c. 18, s. 1, upon gold and silver plate, and by the 55 Geo. III. c. 19, on licences to sell or make gold and silver plate, which had been saved by the 6 Geo. IV. c. 81, s. 35, was, by the 6 Geo. IV. c. 118 (5th July, 1825), transferred from the Commissioners of Excise to the Commissioners of Stamps. Indeed the whole of this department seems naturally to belong to the Commissioners of Stamps, and there is no good reason for leaving any branch of it under the control of a local body.

The following Regulations for the Assay-office were settled between the Commissioners of Stamps and the corporation in the month of December 1825, and have since been posted there:—

"The corporation having received a communication from the Commissioners of Stamps, expressing a desire, on the part of the Government, to assimilate the manner of assaying and collecting the duty, &c., on plate, in Dublin, to the practice of the London Assay-office, have (with the approbation of the Commissioners of Stamps), at a Post Hall held in Golden Lane, on the 5th day of December, 1825, unanimously adopted the following regulations, which our assay-master is hereby instructed to carry immediately into effect:

"The assay office to be open for receiving work on the following days in each week, viz. Tuesday, Wednesday, Thursday, Friday, and Saturday, from nine in the morning till ten, and no work to be received, on any account, after that hour.

"The following days to be kept as holidays:—

"Ash Wednesday, King's Birth-day, Good Friday, Easter Tuesday, Easter Wednesday, Whitson Tuesday, Whitson Wednesday, swearing in Wardens and Officers, Lord Mayor's Day, Christmas Day, and the three following days.

Article 1st. "No work to be received from any person, unless he shall be licensed by the Commissioners of Stamps to make or sell gold or silver plate, or unless he shall state on the back of the tickets sent with the work the name and residence of the person for whom the plate is made, and, if such last-mentioned person should not be a licensed silversmith or a watchmaker, the work not to be assayed.

2d. "Every workman, previous to sending work to the hall, to enter his name, place of working and residence, and the mark of his initials, in a book kept for that purpose, before he is suffered to have his work touched; and if, at any time, his mark punch shall be worn out or damaged, the assay-master not to suffer his work to be assayed or marked until such workman enters a new mark punch.

3d. "Every workman to send with each parcel of silver two notes plainly written or printed, stating the day of the month and year, and Christian and surname of the party, his residence, and a description of the work, with the name and amount of the duty; and, in case the notes shall not agree with the work so sent, such work to be returned to the workman, with the notes for correction: every workman to send the exact amount of the duty, and also the money without requiring change, or the work will be returned.

4th. "Every workman to stamp the initials of his name on every piece of plate sent to be assayed, and, in case the same are not struck plain, the assay-master not to suffer it to be touched, but to return it.

5th. "The workman to send his large and small work in separate parcels; all the parts which are to be attached to any piece of plate to be sent at the same time, viz. watch-cases, boxes and pendants; tea-pot, nuts and screws, &c.; the following articles to be considered large work, table spoons and forks, tea-pots, sugar-basins, milk-ewers, and all other large plate.

6th. "The assay-master not to take in any work but what is in such a forward state that the marks to be impressed thereon may not be damaged or defaced in the finishing.

7th. "Several assays to be made from each parcel of gold or silver, and no work to be allowed to be marked until such work be reported to be of the standard required by law; and in case any work is reported to be in doubt, the work to be retried next hall day, and not before.

8th. "All work sent to be assayed and marked, and found not to be of the standard, shall be broken, and the money paid for touching such plate shall be forfeited by the party, the duty only to be returned.

9th. "No allowance to be made to the workman under one ounce, but the full duty to be paid for all pennyweights; the work to be weighed, and the pennyweights to be accounted for.

10th. "The dies to be regulated the same as in England.

11th. "The marks to be changed annually on the 28th day of May, and all the old marks to be defaced in the presence of the master and wardens.

12th. "The engraver of the marks to examine the dies at least once every week, to see that they are in good order, as well as to enable him to identify the marks, in case any fraud may be practised.

13th. "The following duties to be paid on all pennyweights under one ounce, per annexed table:—

<i>days.</i>	<i>d.</i>	<i>days.</i>	<i>d.</i>
1	0½	11	6½
2	1½	12	7½
3	2	13	8
4	2½	14	8½
5	3	15	9
6	3½	16	9½
7	4½	17	10½
8	5	18	11
9	5½	19	11½
10	6	20	12

14th. " Every workman coming or sending for his work to send a receipt, being a counterpart of his note sent in with his work in the morning.

15th. " That the deputy assay-master do hold one of the keys of the box containing the punches, and the commissioners of stamps or their officers another, and that the assay-master do keep said box, under lock and key, in the iron safe.

" *Duty of Assay-master:—*

Duty of Assay-master.

" To assay all work brought to the office on the days appointed for the purpose.

" To examine such work as shall be brought to the office, in order to prevent any abuses or advantages that might be taken by manufacturers, and also to assist in determining the proper allowance made on the gross weight by the weigher and drawer to the workmen.

" To receive his Majesty's duty, payable on such work as shall be stamped, and also the touch-penny.

" To account with and pay to the master, in presence of the corporation, on quarter-days, that part of the touch-penny which he is obliged to pay by articles.

" To make assays of all gold and silver that shall be sent to said office, agreeable to the following rates:—

	<i>s.</i>	<i>d.</i>
" To assay for Free brothers' silver	0	2
" " Quarter brothers' ditto	0	4
" " Persons not following the business . . .	0	5
" " Gold and parting assays	1	0

" Assaying gold and silver to be bought the freemen at three guineas each, the assay-master paying all expenses.

" To keep one of the keys of the punch-box.

" *Duty of Touch-warden and Deputy Assay-master:—*

Duty of Touch-warden and Deputy Assay-master.

" To attend with the weigher and drawer at nine o'clock in the morning.

" To stamp gold and silver manufacture when reported standard by the assay-master, and to break or deface all such work as shall be deficient in fineness.

" To keep one of the keys of the punch-box.

" To assay gold and silver during any indisposition of the assay-master.

" To put the assays in the fire.

" To examine gold work brought to the assay-office, and not to strike the marks on the same if there shall appear to be more solder than is necessary, and to see that the standard is marked on each parcel of work, and to break the same if deficient in fineness.

" To keep an account of gold and silver assayed and stamped each day, the owner's name, assortment, weight, standard, &c., and report if deficient in fineness, number of trials, sums received for stamping and assaying the same, and to keep an account of the incidental expenses of the office.

" To enter the mark-punches of gold manufacturers in copper, and also to make a like entry of said mark-punches, with the owner's name and place of abode, and the time of such registry, in a book kept for that purpose.

" To take an account, each half-day, of every parcel of silver work, and the assortment sent to the office; the owner's name, gross and net weight, and number of trials; report if deficient in fineness, weight of silver work broke, and to make up said accounts quarterly.

" To keep the registry-book for entering the names and places of abode of dealers in gold and silver throughout the kingdom of Ireland.

" *Duty of Weigher and Drawer:—*

Duty of Weigher and Drawer.

" To break silver manufacture when reported worse than standard, according to the assay-master's article with the corporation.

" To attend every half-day in his office at nine o'clock in the morning to receive the work.

" To weigh the work and enter the gross weight, and, with the assistance of the assay-master, or, in his absence, of the assistant assay-master, to strike the work, and to assist in determining the proper allowances to be made the workmen for finishing.

" To draw and scrape the work in the presence of the assay-master or assistant, (after ten o'clock, when the office is shut,) to fold the drawings and scrapings up in paper with the owner's name and date thereon.

" To hold the work for the touch-warden for him to strike the marks.

" To enter the net weight of each man's work, and the amount of the touch-money, in books kept for the purpose, and to make a return to the corporation every quarter-day.

" To return the work when broke or half-marked.

GUILDS.

Return of Property
by the Guilds.

The officers of the assay-office do not exercise any jurisdiction over plate having the English hall-mark.

To the order of the House of Commons already mentioned, requiring "a Return of the charitable funds and other property in the possession, order, or disposition of each municipal corporation in Ireland, the manner in which the same have been acquired, and the purposes for which the same were given, and the mode in which they are now distributed and applied," all the Guilds, except the tanners and joiners, made returns. The return of the merchants has been already given, those of the other guilds are as follow:

CORPORATION OF SMITHS, OR GUILD OF ST. LOT.

Smiths.

The corporation of Smiths have no fund for charitable purposes. The funds in possession of the guild are,

In Bank of Ireland, about	£127	0	0
In hands of Mr. James Scarlett, Clontarf-lodge, Drumcondra	90	0	0
In hands of Mr. John Pattison, of Prussia-street	20	0	0
In Mr. Joseph Smyth's hands, with interest	103	0	0
	£340	0	0

This is as near as I can ascertain it. From Mr. Joseph Smyth I never could get an account; he was treasurer before I came into office.

WILLIAM JORDAN LAMBERT,
Clerk of Guild.

3d April, 1833.

CORPORATION OF BARBERS.

Barbers.

This corporation is not in possession of any charitable fund, or any other property whatsoever.

WILLIAM CLINTON,
Clerk of Guild.

1st April, 1833.

CORPORATION OF BAKERS.

Bakers.

No charitable funds or other property in the possession, order, or disposition of this corporation.

F. J. CARD,
Clerk of Guild.

16th February, 1833.

CORPORATION OF BUTCHERS.

Butchers.

This guild has no property whatever, nor any funds but what are derived from quarterage and reports, which are applied in paying the expenses of the guild, and are as follow:

By quarterage	£15	0	0
By reports	60	0	0
	£75	0	0

Annual amount of funds £75 0 0
What are here termed reports are documents signed by the master and wardens of the guild, stating the damages awarded on cattle, sheep, pigs, calves, &c., the butcher who bought the same, the salesman from whom purchased, and by whom fed; each report being charged 2s. for viewing, serving, &c.

The sum derived from this source is equally divided between the clerk and beadle of the guild, and is liable to considerable variations.

The annual average amount I think to be about	£60	0	0
To the clerk, exclusive of reports	20	0	0
To the beadle, exclusive of reports	12	0	0
Hall rent, and other expenses attending the same	5	0	0
Stationery	1	1	0

Total amount of expenses	98	1	0
Deducting amount of fund	75	0	0

Leaving a deficiency of £23 1 0

which has been generally made up by subscription. All other officers of the guild serve gratis.

WILLIAM BULL,
Clerk of the Guild.

4th March, 1833.

CORPORATION OF CARPENTERS.

Carpenters.

This corporation is possessed of a hall in St. Andrew's-lane, in the city of Dublin, erected by them on a lot of ground which they purchased in the year 1704 for that purpose. They mortgaged the building, and some houses which they then held in St. Thomas-street, for a term of years, long since expired. The hall is at present in a very ruinous state.

This corporation is also possessed of a lot of ground on Arbour-hill, granted to them by the corporation of Dublin, for the purpose of erecting an almshouse for decayed freemen and their widows, which has been accordingly built by subscription. The salaries of the officers of the corporation are paid, for the use of the hall, by the guilds of chandlers and hatters, who have no hall, the rent of the ground-floor under the hall, and by quarterage, at the rate of

2s. per annum, payable by the brethren of the corporation. The corporation is possessed of no other property whatsoever.

19th February, 1833.

BLENT WOODS,
Clerk of Guild.

CORPORATION OF SHOEMAKERS.

There are no charitable funds in the possession, order, or disposition of this corporation. They hold two houses in Castle-street, under a conveyance in fee, executed to them in the twelfth year of Henry the Sixth, by the executors or trustees named in the will of one Galfrid Parker. They also hold two houses in High-street, under a lease granted to them, dated the 20th June, 1745, by Quarle Somerville, Esq., at £30 a-year, for 900 years; and the purposes to which such rents and profits are applied appear by a printed account of the treasurer of said guild for the last year, transmitted herewith.

JOHN DOOLEY, } Masters.
C. S. MURPHY, }
SAMUEL DOOLEY, } Warden.
THOMAS DOOLEY, } Clerk of Guild.

CORPORATION OF SADDLERS.

This corporation has no charitable funds, nor any other property whatsoever, in possession, order, or disposition.

11th March, 1833.

GABRIEL WHISLER, Master.
JOHN SHAW, } Wardens.
JOSEPH HENRY CALLAGHAN, }

CORPORATION OF COOKS AND VINTNERS.

This corporation has not any charitable funds nor other property in its possession, order, or disposition.

JOHN WILES,
Clerk of the Guild.

CORPORATION OF TANNERS.

This corporation has not any charitable funds or other property in its possession, order, or disposition, save what the members thereof subscribe to remunerate their officers for their domestic services.

23d February, 1833.

GEORGE IRWIN,
Clerk.

CORPORATION OF TALLOW-CHANDLERS, SOAP-BOILERS, AND WAX-LIGHT MAKERS.

This corporation has neither charitable funds nor other property in their possession, order, or disposition.

22d February, 1833.

JAMES KEARNEY,
Clerk of the Guild.

CORPORATION OF GLOVERS AND SKINNERS.

The corporation have made a diligent search from the earliest period downwards, and were unable to discover that they were in possession of any property whatever, either charitable or otherwise.

25th March, 1833.

JOHN JONES, Master.
HENRY HEMSTON, } Wardens.
SAMUEL FIDDIS, }

CORPORATION OF WEAVERS.

The corporation is possessed of a guild-hall, on the Corn, and two houses adjoining thereto, which were built by subscriptions from the opulent freemen of the guild and others; the guild-hall for holding its meetings, and the adjoining houses, one intended for an almshouse for seduced free brethren, the other for a school for poor children of the working weavers, and those branches depending on them, without religious distinction: the entire concerns subject to £10 per annum, late currency.

In the year 1776, and for some years prior and subsequent, the corporation conducted a lottery to support their two charities, which they pursued until stopped by Parliament prohibiting all lotteries, and which, aided by some few subscriptions from opulent individuals, supported said charities.

Shortly after the Act prohibiting lotteries, this corporation was reluctantly obliged to close the school-house, and let it for £18 per annum, late currency, in order to pay the rent of the concerns and taxes thereon.

On the raising of said lottery, the balance remaining was lodged in three and a half per cent. Government stock, amounting to £314 14s., producing £11 0s. 4d. per annum, present currency, which sum, with £18 rent, are the only permanent funds possessed by the corporation, and appropriated as aforesaid.

The incidental expenses of the corporation are chiefly supported by a quarterage, paid by the solvent freemen, of 6½d. per quarter, and by fees of one guinea on admission of freedom by birth or service, and two guineas by grace especial.

8th April, 1833.

GEORGE IRWIN,
Clerk of the Guild.
2 R 2

GUILDS.

CORPORATION OF SHERRMEN.

Sherrmen, &c.

This corporation is not possessed of any property whatever.

GEORGE PARLINGTON,

24th February, 1833.

Clerk of the Corporation.

CORPORATION OF GOLDSMITHS.

Goldsmiths.

The corporation of Goldsmiths of the city of Dublin were incorporated by charter granted by his late Majesty, King Charles II., and by their charter are entitled to be paid 1d. per ounce on all gold and silver sent to the assay-office of the corporation to be assayed and touched.

The corporation are also entitled, under an Act of Parliament passed in the 27th and 28th years of the reign of his late Majesty King George III., to the payment of five per cent. for collecting the duty payable to his Majesty on wrought plate sent to the assay-office of the corporation to be assayed and touched.

The corporation are entitled to a yearly profit rent of £15 13s. 9d., arising out of premises in the city of Dublin of uncertain tenure, and to the dividend arising from the sum of £794 6s. 14d., three and a half per cent. Government stock, the property of the corporation, against which there are several outstanding demands due by the corporation, in consequence of the decrease in the revenue by the falling off in the manufacture of plate.

The corporation derive no revenue from any charitable donation; and the income which they receive from the above sources is applied in the payment of the rent and taxes of the hall and assay-office, providing necessaries for the process of assay, and in stamping of the work sent to the assay-office, payment of salaries to the several officers of the corporation, and those employed in the assay-office, receiving the duty payable to his Majesty on wrought plate, and keeping the accounts thereof, as also in the payment of annuities to the distressed widows of deceased freemen.

THOMAS WILSON,

Clerk of the Guild.

23d February, 1833.

CORPORATION OF COOPERS.

Coopers.

This corporation has not been in possession of funds or other property since the year 1805, in which year I was elected their clerk, and on the 23d July, 1830, their treasurer.

JOHN PASLEY,

Guild Clerk and Treasurer.

CORPORATION OF FELT-MAKERS.

Felt-makers.

The said corporation were in or about the year 1770 bequeathed by ancient members of the guild two legacies, one for £50 and the other for £100, Irish currency, upon trust to convert the same, and in the month of December in every year to distribute the interest among the poor persons, both male and female, belonging to the corporation, which has been done without any deviation to the present time, and the principal now stands vested in Government securities.

The only other property the corporation possess is a sum of £50, which in the year 1789 was raised by a subscription amongst the then members of guild, and converted to raise a fund to pay the rent of the hall in which the corporate meetings are held, to which purpose the interest has been ever since applied.

THOMAS NORRIS, Clerk.

CORPORATION OF CUTLERS, PAINTER STAINERS, AND STATIONERS.

Cutlers, &c.

NIL.

PATRICK MURRAY,

Clerk of the Guild.

CORPORATION OF BRICKLAYERS AND PLASTERERS.

Bricklayers and Plasterers.

The guild or company are not possessed of any funds or property whatever, and they support their expenses and pay their officers by annual subscriptions from among themselves.

16th February, 1833.

WILLIAM WHITE.

CORPORATION OF HOBIERS.

Hobiers.

No property whatever.

JOHN RICHARDSON,

Clerk of the Guild.

18th March, 1833.

CORPORATION OF CURRIERS.

Curriers.

This corporation have not any property whatever in their corporate capacity.

GEORGE FAULKNER.

CORPORATION OF BREWERS.

Brewers.

There are no charitable funds or other property in the possession, order, or disposition of this corporation.

1st March, 1833.

SAMUEL ACKEN,

Clerk of the Corporation.

CORPORATION OF APOTHECARIES.

Apothecaries.

This corporation are not, nor ever were, in possession of any charitable funds, nor are they at present in possession of any property whatever.

25th February, 1833.

JAMES KENNEDY,

Clerk of the Guild.

APPENDIX II.

MANORIAL JURISDICTIONS OR LIBERTIES.

WITHIN and adjoining to the city of Dublin are five local jurisdictions, which are in many respects exclusive, and independent of the authority of the corporation. Four of these extend, in part, within the limits of the county of the city, but all are so connected with the exercise of the municipal authority of the corporation, that, in reference to the purposes of our Commission, we have deemed it our duty to make inquiry into, and report upon them.

The districts over which these local jurisdictions extend are called liberties or manors; they are—

- 1st. The liberty of St. Sepulchre.
- 2nd. The liberty or manor of Thomas Court and Donore.
- 3rd. The liberty of the Deanery of St. Patrick.
- 4th. The manor of Glasnevin or Grange Gorman, and liberty of Christ Church.
- 5th. The manor of Kilmainsham.

There was formerly a sixth, the manor of Mary's Abbey, but the exercise of all manorial jurisdiction therein has long ceased.

The first three are popularly called the Liberties.*

These separate jurisdictions generally originated in grants from the Crown to the respective lords of the manors or districts which are comprised within them. There is a strong resemblance in the constitution of them all, and it will therefore be necessary only to describe one of them in detail, and afterwards notice any variations in the constitution or practice of the others. We shall take, first, St. Sepulchre, as being the most important.

1. The liberty of St. Sepulchre, or the Archbishop's Liberty.

The liberty of St. Sepulchre comprises within its jurisdiction several Manors, some of which are at a considerable distance from Dublin. They are—

- The manor of St. Sepulchre, city and county of Dublin.
- The manor of Tallaght, county of Dublin.
- The manor of Rathcoole or Clonsilla, county of Dublin.
- The manor of Shengyhill or Shankill, county of Dublin.
- The manor of Ballymore-Bastore, counties of Wicklow and Kildare.
- The manor of Castlekevin, county of Wicklow.
- The manor of Swords, including Lusk, Clonsilla, and Rush, county of Dublin.
- The manor of Finglass, county of Dublin.

Manors comprised within the liberty of St. Sepulchre.

The manor of St. Sepulchre is situated on the south side of the city; it includes some portion of the county of the city, but is principally in the county of Dublin. By the statute 13, 14 Geo. III. c. 34, s. 9, that part of it which lies to the north of the Circular Road, including the precincts of St. Patrick's cathedral, was constituted a separate barony of the county of Dublin, by the name of the Barony of St. Sepulchre. It comprises part of the parish of St. Peter's, the entire of the parish of Nicholas without the walls, and the old parish of St. Kevin. Until the time of the Reformation the old parish of St. Patrick formed a part of the manor of St. Sepulchre, but at that period this parish was erected into a collegiate church, and created a distinct liberty, by the name of the Liberty of the Dean and Chapter of the Cathedral Church of St. Patrick, and as such will be hereinafter noticed.

The Boundary of the Manor of St. Sepulchre, as distinguished from the other manors composing this liberty, was stated by the register of the manor to embrace the southern side of Bishop Street, and the western side of Redmond's Hill to Kevin's Port, to the eastward by Protestant Row to Harescourt Street, and along the rear of St. Stephen's Green, south, to within two doers of Hatch Street, along the bounds of the city towards Dennybrook; thence to Milltown, along the river Dodder by Rathgar Lane to Rathbarham Road, which it crosses; thence to Kimmage Road, where it meets the liberty of Donore; thence down Harold's Cross to New Street, the west side of Harold's Cross being the boundary of Donore; thence to the Cross Podile, (now Dean Street,) north side up Francis Street to within a few doers of Thomas Street; thence eastward to part of Outpore Row, along the rear of Buck Lane, including Blackhall Market; thence at the rear of some houses in Patrick Street, including about half of Bell Alley, which it crosses; thence at the rear of some houses in Patrick Street, and the front of the remainder of Patrick Street towards the church, until it arrives

Boundary of the Manor of St. Sepulchre.

* An exemplification of a record, dated in the reign of Edward III., states Thomas Court and Mary's Abbey to be within the "liberties of the city." There is also extant a record of 1381, being an exemplification of a commission of perambulation, and the execution thereof, for ascertaining the manors and bounds of the "city liberties," and what part of St. Thomas Court was within the same, and of a mandate or writ of inquiry of encroachments on the liberties of the city, and a return thereon of encroachments by the abbot of St. Thomas. A record of 1587 also exists of an action of trespass, in which Brabson was plaintiff and Corran was defendant, for a trespass on the plaintiff's close at Pipes, in the county of Dublin; but the defendant's counsel showing that Pipes was within the "liberties of the city of Dublin," the jury found for the defendant.

The "liberties of the city," mentioned in the 10 Geo. I. c. 3; 11 Geo. II. c. 11, s. 10; 11 Geo. II. c. 13, s. 3; 11, 12 Geo. III. c. 11, s. 50, and several other Acts, are evidently distinguished from the liberties of St. Sepulchre's, of Thomas Court and Donore, of St. Patrick's, and of Christ Church, which are described as liberties "adjoining" the city.

MANORIAL JURISDICTIONS.

at Kerin Street; thence eastward nearly opposite Cathedral Lane, to the rear of Bride Street opposite Peter Street; thence along Bride Street (west side) until it meets the north corner of Bishop Street.

The precincts of the liberty of the Deanery of St. Patrick (the former parish of St. Patrick) are, as already stated, included within these bounds.

The portion of the manor of St. Sepulchre within the county of the city is small, but the portion between the bounds of the county of the city and the Circular Road is considerable, comprising a great part of Harcourt Street, part of Leeson Street, Camden Street, part of Charlemont Street, Charlotte Street, a modern-built and wealthy district, besides part of Kevin Street, Patrick Street, Kevin's Port, New Street, and other inferior streets; beyond the Circular Road it includes Richmond Street, part of Charlemont Street, Peter's Place, and several other streets.

It is nominally divided into four Wards.

1. The New Street ward.
2. The Poddle ward.
3. St. Kevin's within the line.
4. St. Kevin's without the line, (the line being the Circular Road.)

But these divisions, although continued in name, have now no practical object.

The manor of St. Sepulchre is the principal of the several manors already mentioned in the counties of Dublin, Wicklow, and Kildare; parts of these liberties are distant 30 or 40 miles from Dublin.

Each of the several manors of which this liberty is composed is a distinct manor, and by charter to be governed by a local officer, called a portreeve, to be appointed and sworn into office at each Easter lest, to hold for a year, and until another should be appointed in his place by the seneschal of St. Sepulchre's, as the principal seneschal of the liberties, to whom they are all amenable.

The portreeve of Swerke, a small town about seven miles from Dublin, is the only one of these local officers now appointed; he is still sworn in annually before the seneschal of St. Sepulchre's.*

The population within this liberty is estimated at 50,000. They are all subject to the jurisdiction of the seneschal of St. Sepulchre's, and, in fact, almost every court-day, persons are processed from the distant manors of Tallaght, Ballymore-Eustace, Rathcoole, and Swonis, and instances are not uncommon of persons being summoned to the Seneschal of St. Sepulchre's Court from distances of 17 or 18 miles from Dublin. The inhabitants, for the most part, are very poor.

CHARTERS.

This extensive local jurisdiction is claimed from prescription and Charter. The principal charter is dated at Dublin, 16th September, in the 11th year of the reign of Charles I., and enrolled (Rot. Pat.) 11 Charles I., p. 1, m. 39. It recites, by *insuperius*, several ancient charters, commencing with the reign of King John, all in the form of grants to the Archbishop of Dublin, who is lord of the several manors composing this liberty.

1st Charter of John.

The first of these is a Charter of John, Earl of Morton, and Lord of Ireland, witnessed by Theobald Walton and others, but without date, which grants and confirms to John, Archbishop of Dublin, and his successors, all liberties and free usages granted by John's predecessors to the Archbishop and his church; and that they may have courts and judgment of their own men, as well in the city as in exten lands.

2d Charter of John.

Another Charter from John, son to the King of England, and Lord of Ireland, witnessed at Dublin by W. de Flamare and others, also without date, in consideration of the scarcity of the people and poverty of the church of Dublin, grants to the same Archbishop the bishopric of Glendallough, with all its appurtenances and liberties, and free customs, free and clear of all exactions and secular services.

3d Henry III.

A Charter dated at Westminster, 30th October, 31 Henry III., confirms the aforesaid concessions, confirmations, and collations; and these privileges were again confirmed by King Edward III.

Edward III.

In Allen's Register, in the possession of the Archbishop of Dublin, p. 63, d., there is an entry of an inquisition made at a parliament of Tristramherm, the Wednesday next after the feast of the Trinity, 48 Hen. III., before Richard de Russell, Chief Justice of Ireland, and others, finding that Luke, Archbishop of Dublin, predecessor to Fulco, held pleas of the Crown in his court, as of death, murder, slaying of Englishmen, and all others; theft, robbery, duel, of land, and of felony, abjurment of fugitives to the church in the lands of the Archbishop, of drownings and accidental deaths, without the King's coroners, and all other pleas except four, viz., forestalling, rape, treasure-trove, and arson, and that the King's officers gave their writs at the Archbishop's mansion, at St. Sepulchre's, to his bailiffs, and that Fulco made no surrenders of the said rights and liberties. And in p. 69, d., in a return of a jury at Swerke, on the Manor of St. Martin, 4 Edw. IV., finding that the Archbishop of Dublin has "force," coroners, takes wrecks of the sea and Weym, holds "Pleas de vitio natis," hares and bloodshed, holds Englishmen in prison, and levies fines on them, pro burgaticis receptationibus et usuris; has the correction of bread and beer, and the ell, weight, bushel, and gallon, by the King's standard, and under his seal; holds all pleas in his court, except forestalling, rape, arson, and treasure-trove.

Richard II.

King Richard II., by letters patent, dated at Kilkenny, 5th April, 18th year of his reign, after reciting that Robert, Archbishop of Dublin, and his predecessors, claimed to have

* See Report on the Borough of Swerke, Appendix to the First General Report, p. 259.

within all his domains and manors the liberties therein written, viz., "Sok and Sok, Tol and Thram, Infangthef and Outfangthef, pleas de morte hominis," of murder, slaying of Englishmen, and of all manner of robberies, baronies, duels of Englishmen, and of all others within their lordships and manors, abjuration of fugitives and felons flying for sanctuary to the holy church; the liberty of taking in their courts fines and ransoms for felonies committed within their domains and manors; to condemn and outlaw felons in their courts; to have day, year, and waste; to make coroners, and have the inspecting and burying the English, and all other drowned and killed by mischance, by their coroner, without the King's coroner; to have the corrections of artificers and labourers within their lordships and manors; to hold all pleas of the Crown, except four, viz., forestalling, rape, treasure-trove, and arson; to have their courts, with all the foregoing privileges, held by their own seneschal or seneschals, to be appointed from time to time at their pleasure; to have the return of all writs, &c., within the domains and manors, and crosses of the archbishopric; views of frankpledge; the assize of wine, bread, ale, weights and measures, to the exclusion of the Royal clerk of the market, except that once in the year he was to see and examine the standard of the Archbishop; to do all that which to the office of clerk of the market and keeper of the measures within the manors and crosses aforesaid appertained; and further reciting, that they had within said manor all pleas to a court baron belonging; the privilege of having a boat on the Anna Liffey; that they and all their men and tenants should be free of toll, passage, marriage, &c.; to have a market within their manor of Swords on every Monday, and a fair there on the Eve of St. Colum and eight days after; to hold weekly markets and annual fairs at Lusk, Ballymore, and Stagholme; an annual fair at Dublin on the Eve of the Translation of Saint Benedict, and for the day of said feast; to have free warren and wreck of the sea; also pillories, tumbrels, and thowen, in St. Sepulchre's, Swords, Finglass, Clendalkin, Ballymore, Sonagh-kill, and Castle Kevin: this monarch granted and confirmed all said franchises, liberties, privileges, usages, and customs, to the Archbishop and his successors, in all the above-mentioned places.

The foregoing liberties and privileges are recited by inscriptions, and by authority of a great council, held at Drogheda, and thence adjourned to the city of Dublin; again confirmed by Hen. VI., in the 29th year of his reign, to Michael, the then Archbishop, and his successors, for ever. Confirmed by Henry VI.

King Charles I., by his charter of the 11th year of his reign above noticed, after reciting the foregoing charters, stating that Lauchell, then Archbishop of Dublin, claimed by the foregoing letters patent and confirmations, and by prescription and usage, from time immemorial, the enjoyment of all these franchises, in all the manors and lands of the archbishopric, naming, and particularly describing, the situation of the manor of Saint Sepulchre, as extending, amongst others, through the entire several precincts of the several parishes of Saint Nicholas without the walls of Dublin, Saint Patrick and Saint Kevin, near the city of Dublin; and stating that the Archbishop and his predecessor had ever enjoyed therein a common open market on every day in the week, except Sunday, in shops, &c., and in the open streets on Mondays, Wednesdays, Fridays, and Saturdays, and that he and his predecessors had always had, in all places within their domains, manor lands and fees, and the crosses of said archbishopric, their courts of record before their seneschal or seneschals for all pleas of the Crown, and all personal pleas arising and depending between any persons within said liberty, and a Marshalsea or common goal for the entire archbishopric within the manor of Saint Sepulchre; that the chief seneschal was keeper of all writs, books, records, &c., and had sole power and authority to engross and enrol writs and records by himself, or sufficient clerks to be by him appointed from time to time at his pleasure, and likewise had the appointment and removal of inferior officers of said courts, viz., attorneys and clerks, sergeants, tipstuffs, and bailiffs, and was guardian and conservator of the peace within all the manors, &c., of the archbishopric, and exercised jurisdiction of all pleas of the Crown, except the four already mentioned, and of all personal pleas, with like jurisdiction, in all respects, as other justices of the peace in the county of Dublin: that the seneschal had power, by the usage aforesaid, to hold a goal delivery within a month next after Easter and Michaelmas, and might appoint a portreeve annually, and administer an oath of office to each of said portreeves, in each of the aforesaid market towns of the county of Dublin, who, after taking said oath, should have the power of a justice of the peace within the liberty; ratified and confirmed every thing above specified, except the power of granting the peace to felons, and the open market in the manor of St. Sepulchre. He then granted felons' goods, &c., and also all fines and forfeited recognisances of whatever nature and kind, and for whatever cause imposed, to the Archbishop and his successors, to have and receive same to their own use, as well by their own hands as those of their bailiffs, and also by the hands of the sheriff of Dublin, the sheriffs of the counties of Wicklow and Kildare, and all other counties, and expressly directed that no justice of the peace of the counties of Dublin, Kildare, or Wicklow, or county of the city of Dublin, or other officer, shall interfere within the liberty, unless in default of the Archbishop's seneschal. He granted two fairs, with tolls, stallage, &c., and a court of Pie Poudre, in the manor of St. Sepulchre, to be held for four days after each Trinity and Michaelmas Term, saving the right of the dean and chapter of St. Patrick, which had been created a separate liberty in the reign of Edward VI. Charles I.

This charter further grants a market, with tolls, in and within Kevin Street, near the city of Dublin, on every day in the week, except Friday and Sunday.

Many of the important privileges mentioned in these charters have been discussed of late years; but the powers still exercised within the Liberty are very extensive:

1st. In the administration of justice by the Archbishop's courts.

MANORIAL
JURISDICTIONS.

2d. In the inspection and regulation of the markets within the Liberty, and of the weights and measures used therein.

3d. In the taxation of the inhabitants for the purposes of cleansing and lighting certain districts, and abating nuisances, &c., through the medium of the Liberty grand jury.

Officers, and how
appointed.

The Officers of the Liberty are—

A seneschal and his deputy.

Register.

Marshal.

Coroner.

Weighmaster.

Three constables to each of the four wards.

Secretary to grand jury and collector.

Clerk of the market.

To these may be added the portreeve of Swords, as already mentioned.

Seneschal.

The Seneschal is appointed by the Archbishop, to hold during good behaviour. It has always been the practice to appoint a barrister, though this qualification is not a provision of any of the charters. The appointment is confirmed by the dean and chapter of St. Patrick's, and by the dean and chapter of Christchurch.

Deputy.

The seneschal has a power, which is generally exercised, of appointing a Deputy. The present deputy is a barrister; the deputy is seldom called upon to act.

Register.

The seneschal has also under the charter the power of appointing the Register, who is always an attorney of the superior courts. He holds his office during good behaviour.

Marshal.

The Marshal is appointed by the Archbishop, who also appoints—

Coroner, Weigh-
master, and Clerk
of the Market.

The Coroner, Weighmaster, and Clerk of the Market, all which offices are generally united in one person.

Constables of the
Wards, Secretary,
and Collector.

The Constables of the Wards are annually presented by the grand jury and seneschal, which body likewise appoints the Secretary of the grand jury, and Collector of the grand jury cess, who holds during good behaviour.

Portreeve.

The Portreeve of Swords is appointed by the seneschal, who has, as already noticed, the like power of appointing portreeves of the other manors, at each Easter leet.

Jurisdiction of
Liberty.

The Jurisdiction derived from the charters extends to holding courts leet, courts baron, a court of record, and a court of oyer and terminer and gaol delivery; and, besides, there is—

Courts Leet.

The Civil-Bill jurisdiction given by statute.

Court Baron.

Courts Leet are regularly held at every Easter and Michaelmas, when grand juries are sworn in before the seneschal; and upon this occasion market juries are also sworn under the special authority of the 3d sec. of the 27 Geo. III., c. 46.

Court of Record.

The seneschal formerly sat once a week, and adjudicated on summonses, as in a Court of Conscience, upon all claims under £5 his Irish currency; but since the extension of the Civil-Bill jurisdiction to the Dublin manor courts, as hereinafter noticed, this Court of Conscience jurisdiction has been discontinued.

A Court of Record is held within the liberty by the seneschal, the jurisdiction of which extends to all personal actions, and to an unlimited amount; and ejectments were formerly brought here, though the practice has long been discontinued.

The proceeding is by writ of *supplicavit* or by attachment of goods. Formal pleadings are filed according to the course of the common law, and must have the signature of counsel. Attachments are not issued for demands under £10, and an affidavit is required that the debt amounts to that sum, and (pursuant to 36 Geo. III., c. 39, s. 3) that the defendant resides within the jurisdiction, or that the cause of action arose there. Bail must be given, who must justify before the seneschal. Tuesdays and Fridays are law days, on which rules may be entered.

The record business of this court is very trifling, and much confined to issuing capias on *exceessits* for the purpose of procuring discharges under the Insolvent Debtors' Acts. Cases are sometimes, though seldom, removed by *certiorari* and *habeas corpus*. Cases occasionally proceed to joining of issue, but are generally then settled by the parties; in fact, no record has been tried by the present seneschal since his appointment.

Criminal Juris-
diction.

The Criminal Jurisdiction of the seneschal has been exercised so lately as the year 1803, when a conviction took place for forgery, but is now totally disused. It extended to all cases affecting life and limb, except the four pleas already stated.

Court Fees.

From a comparison of the present practice with a table of the Fees taken by the several officers of the Courts of the Liberties, returned to the Irish Parliament in 1717, pursuant to a then recent Act, it appears that fees, exceeding in amount those mentioned in the table, have been taken lately by all the officers except the present seneschal. He, on his appointment, reduced his own fees to the standard of that period; but he stated to us that he did not consider himself justified in enforcing a similar reduction of the fees of the other officers of the court, against a practice which long usage appeared to him to have sanctioned. The costs of a judgment on *exceessit* are about £1. 7s.

Civil-Bill Juris-
diction.

The Acts 25 Geo. III., c. 44, and 27 Geo. III., c. 22, which gave the Civil-Bill Jurisdiction to the several other manor courts in Ireland, expressly exempted the manor courts within the county and county of the city of Dublin from their operation; but by the 7 Geo. IV., c. 41, amended by the 7, 8 Geo. IV., c. 59, that exemption was taken away. This newly-acquired jurisdiction in the manor courts differs from the Civil-Bill jurisdiction exercised by the assistant barrister for other counties in these particulars—1st. That all cases are necessarily tried by jury; 2d. That the amount for which a civil bill may be brought is only limited by the extent to which each manorial jurisdiction is limited by the patent or charter creating it, and which,

in the Dublin manor courts, generally is unlimited; and, 3dly, That it is sufficient to give the assistant barrister jurisdiction that the defendant resides within his county, while in the seneschal's court the defendant must not only reside, but the cause of action must accrue within the jurisdiction, although, from the inconvenience attending this restriction in practice, very slight evidence is required of the latter.

By the 2d section of 7 Geo. IV., c. 41, an appeal from the seneschal's decree is given to the Judges of the superior courts at *Nisi Prius* after every Easter and Michaelmas Term. By the 3d section the mode of service of the summons is directed. By the 4th section the sale of goods seized under an attachment is prohibited, if bail is offered. The costs of proceedings, when the sum recovered is under 40s., are left to the discretion of the seneschal, who, with the Jury, may direct the payment of the amount of the decree, when under that sum, by weekly instalments, and to ensure the fulfilment of these provisions, the seneschal, if not a barrister of three years' standing, is, by the 5th section, required to give security by recognisance. This Act was amended by the 7, 8 Geo. IV., c. 59, which by the 1st section requires that, when the debt to be recovered exceeds £10 and does not amount to £100, the summons should be served seven days before the appearance, if it exceed £100, fourteen days,—and provides for the mode of service of the summons in certain cases. Cases of £10 and upwards are not to be tried till the court day after appearance. The fees to be paid by the suitor are regulated by the 5th section. And in cases of prisoners charged on execution for *sums* under £10, the creditor is compellable to allow his debtor 2s. 6d. per week during his confinement.

Since the passing of these Acts the proceedings by civil bill, from their simplicity and cheapness, have almost entirely superseded the old common law course of proceeding in these manor courts, although the rights of all manor courts having unlimited jurisdiction were specially preserved to these jurisdictions by the 6th section of the latter Act. The proceedings by civil bill are now, in fact, the ordinary business of these courts.

The course of proceeding, except where altered by the foregoing provisions, is precisely similar to that of the assistant barristers' court; all cases are tried by jury, who may be compelled to attend from the most distant parts in the liberty, but are generally summoned by the marshal from the respectable inhabitants of the neighbourhood of the court-house. They are fineable for non-attendance; and it is sometimes found necessary so to enforce attendance, as the jurors do not receive any remuneration. The decree of the seneschal is directed to the marshal, and returnable next court day, and on being signed, may be immediately executed; but in practice this, in the court of *Saint Sepulchre's*, is not generally permitted. The provisions of the 2d section of 7, 8 Geo. IV., c. 59, enabling the court and jury to direct the payments by instalments of sums recovered under 40s., are frequently extended in practice very advantageously to larger sums; but this can only be done by consent of the plaintiff. Rehearings of a case are discouraged; very few instances of them occur, and only by consent of parties. When an appeal is lodged, bail must be given as prescribed by the 2d section of 7 Geo. IV., c. 41. It is not considered necessary under the civil bill jurisdiction that the bail should be resident within the liberty. They must justify before the seneschal, unless the parties consent that this should be done before the register, and a certificate of bail is given, which stops all proceedings under the decree. A default is sometimes left with the marshal, to prevent any proceedings under the decree until the appeal is lodged.

If there is an affirmance of the decree on appeal, the party may issue execution thereon against the body or goods in any county in Ireland, notwithstanding the limited jurisdiction of the liberty court; but the party has his election to proceed on the bail bond, and this he generally does in the superior courts.

If there be a reversal of the decree, nothing more is heard of it in the inferior court. When a decree is renewed, a fee of 6d. is payable to the seneschal, which he allows to the register.

The following Return shows the quantity of business done in the manor court of *Saint Sepulchre's* for the three years 1831, 1832, 1833:

Date.	Summons issued.	Entered and heard.	Decrees.	Dismissals.	Appeals.	Attachments issued.
1831.....	650	568	166	7	25	8
1832.....	660	534	146	6	39	7
1833.....	709	602	196	8	23	7
Total in three years	1,919	1,569	508	21	89	23

The costs of the proceedings by civil bill in this and the other Dublin manor courts, as prescribed by the foregoing Acts of Parliament, are as follows:

On any sum recovered not exceeding £10—	s. d.
For the summons	2 0
“ entry thereof	2 0
“ decree	4 6
Total	8 6
On any sum recovered exceeding £10, and not exceeding £100—	
An additional shilling on the summons and on the decree,	
Making the entire costs	10 6
On any sum recovered over £100—	
An addition is made of 2s. to the summons, and 2s. to the decree.	
Making the entire costs	12 6

MANORIAL JURISDICTION

All the seneeschals agree in considering that this table requires revision, the amount being quite too high on small sums, and, as they say, too low on sums of large amount.

The highest sum for which a civil bill was brought was £80, and the lowest 1s. The great proportion of civil bills is for sums under £10.

Materials

By a return taken from the Marshal's book, and furnished by the register, it appears that the numbers committed to the Liberty Marshalsea for five years were,

In 1831	90
1832	96
1833	100
1834	90
1835	88

Total in five years	467
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	Total in five years	.	.	.	407	£	s.	d.
Of these I was committed in execution for	.	.	.	.	.	324	19	5½
1	"	"	"	"	"	280	10	6
1	"	"	"	"	"	119	8	4

51 were committed for sums varying from £20 to £100.

47 for sums varying from £10 to £20.

39/6 for sums varying from 12s. 8d. to £10

435

Type of sitting

The *senatorial sittings* for the trial of civil bills generally once a fortnight, except during the law term. The days of sitting, which are usually Tuesdays, are always notified, at least one court day, sometimes two or three court days, previously; the hour of sitting is 10 o'clock: the business is generally disposed of in one day.

Attorneys

Attorneys practise in the *seneschal's* court, and occasionally barristers. There are five or six attorneys on the rolls of the court: they must pay £20 stamp duty on admission: they are required to be attorneys of the *superior* courts, and none but these are entitled to practise in this manner court. It is acknowledged that they receive higher fees than the statutes allow, the statutable fees being, as they allege, totally insufficient as an adequate remuneration for their services.

Duty of Seneschal,
and Escheviers.

The principal duty of the *Senechal* is to preside in the courts held within the liberty. He is the sole judge. He receives and decides on appeals from the market juries and clerk of the market. He is by charter a justice of the peace within the liberty, but does not act in that capacity. There is not any salary attached to the office: his entire emoluments are derived from the court fees, and are about £120 a-year. The present *senechal*, Joseph Radcliffe, Esq., has filled the office since 1826: he is a promising barrister; he was not of three years' standing at the bar at the time of his appointment, and, according to the provisions of the statute 7 Geo. IV. c. 41, sec. 6, gave security in £500 for the due performance of his duty, and to answer for damages for misconduct.

Register, his Duty
and Salary.

The duty of the Registrar is to attend at all the sittings of the court. At court leets he swears the grand and market juries, the constables of the ward, the clerk of the market and coroner, &c.; he enters the proceedings of the court leet in a court book commonly called the grand jury book, prepares the presentments and the jury process, and, in case of traverses to presentments, enters them for trial.

As connected with the functions of the market juries, the register is bound, by the Market Jury Act, in the absence of the seneschal, to decide on the propriety of seizures made by the jury, and be superintends the distribution of the articles seized.

On the civil hall side of the court, the register files and issues the summonses, enters them for hearing, prepares the issue papers, reads the verdict, makes up the decrees and dismissals, and in general receives the appeals; sometimes the appeals are received by the assessor in his own house, upon which occasion the register attends him there, and fills up the bail-bonds, which are witnessed by him or his clerk. The register also keeps the court book, a duplicate of which he is bound to return to the clerk of the peace at quarter sessions.

On the record side of the court, the register issues all writs, files affidavits, proceedings, and bail-pieces, enters up all rules, in fact, acts as the filacer of the court. The duties of this department are now, from the decrease of business, very trifling.

Name _____

The emoluments of the register are principally derived from fees on the civil bill side of the court, which are, as regulated by the Acts of Parliament giving that jurisdiction, two shillings for each entry of a cause; they are considered by the seneschal so inadequate a remuneration to the register, that he allows him a portion of his own fees.

A charge of four-pence is made by the register to the suitor, though not allowed by the statute, for filling up the summonses. This is sanctioned by the senechal, in order, as he stated, to guard against the frequent inaccuracies which occurred in the process when the scribe filled a summons himself.

On the record side the fees payable to the register on each proceeding are considerable, but, from the small quantity of business done, their annual amount is very trifling; from the market-duty duty he derives no fee or salary.

Marched, his Duty
and Emancipations.

The Marshal summons the grand, and petit juries, and executes the process of the courts. He is also keeper of the liberty goal or marshalsea. In the execution of the process he is assisted by under bailiffs, generally of his own nomination, but sometimes nominated by the party. He has the storage of goods taken under attachment process, and execution.

His emoluments are derived from fees

The office of Coroner was vacant for several years past. It has been recently filled up by the appointment of the clerk of the market, but he has never performed any duty connected with the office; and there is no salary annexed to it. His predecessor has held inquests within the liberty; this was about forty years ago.

The Constables of the ward formerly acted as a police for the district, and by the Police Act it was made necessary to return their names to the head police office of the city. They are now appointed merely for form's sake, and although sworn into office regularly before the senechal, they never act, and the return required by the statute is never made.

Until lately an Inspector of Lights was appointed by the grand jury, at a salary of £20 a-year; but since the introduction of gas this office has been discontinued.

The Grand Jury, consisting of twenty-three in number, is summoned as incident to the court-leet, which is held before the senechal at every Easter and Michaelmas. The jurors are summoned by precept, directed to the marshal, under the hand of the senechal, and returnable to him. They continue in office six months, meeting from time to time as occasion may require. The business of the grand jury is to present the constables for the four wards, to present nuisances, such as falling houses, decayed walls, &c., and to present the necessary sums to be apportioned on the liberty for lighting those portions of it which are outside the Circular Road, and not within the Paving Board jurisdiction, and some trifling sums for other purposes. The composition of this grand jury is said to be very respectable, and they are stated to be anxious to retain their power of taxation for the foregoing purposes, and most reluctant to permit the interference of the Paving Board.

The presentments must be all rated by the senechal. The liberty grand jury cess is apportioned on the inhabitant householders. The rate of assessment, until the year 1833, was three shillings for each shilling ministers' money; it has been raised to 3s. 6d., owing to the introduction of gas.

The annual amount of the presentments is about £250; until this year it was not more than £200.

The Secretary of the Grand Jury is paid an annual salary of £10 late Irish currency, raised by presentment. The office is generally, though not uniformly, held by the registrar of the court. He keeps the accounts, and when audited by the grand jury and rated by the senechal, makes the orders for payments to the contractors and others entitled to receive them. He also issues summonses to the grand jury to assemble for the dispatch of business, and for each meeting is allowed a fee of 2s. 6d. in addition to his annual salary.

To collect the grand jury cess, there is a Collector appointed by the warrant of the senechal and foreman of the grand jury; he receives a percentage of one shilling in the pound on the receipts. He gives security. There is no treasurer, so that the amount collected generally remains in the hands of the collector. The result of this has been that the late collector was enabled to abscond with upwards of £200 of the presentment funds, and from some technical difficulties in the way, and the apprehension of incurring costs for which it was thought the grand jury had no power to present, it has not been deemed prudent by the senechal to enforce the payment of that money from the surety, although considered solvent.

It is intended, hereafter, to lodge any balances in bank.

The collector's accounts are audited by the grand jury and senechal.

Traversers are sometimes entered to the presentments for pulling down old houses. These presentments, from the decaying state of part of the liberty, the grand jury is frequently called on to make. The traversers have seldom been tried, the object of entering them being generally to obtain time for making repairs, which, if sufficient assurance be given of an intention to remove the apprehended dangers, is generally allowed.

If the nuisance be continued, the marshal proceeds to abate it. The grand jury usually examine a qualified person, as to the state of the premises, before they make the presentment, and the exercise of this power is, from the decaying state of this part of the town, found beneficial.

Those parts of the liberty which lie within the Circular Road are under the jurisdiction of the Paving Board, who are empowered to pave, cleanse, and light them. We have already noticed the practice of that body (p. 85) as to imposing rates within this district; they do not assess premises beyond "the extent of the pavements, shingling, or graveling, and the public lights," maintained by them, and do not carry on those works in all directions to the extent of the Circular Road, and a considerable portion of this liberty, within that limit, is consequently not attended to by them. The remainder of the liberty is paved and repaired under the authority of the county grand jury. The 26 Geo. III. c. 14, s. 63, which limited the amount of money to be raised at each presenting term on the baronies of the county of Dublin, specified the sum of £78. 12s. as the extent to which the county grand jury might assess the barony of St. Sepulchre's, being, as already mentioned, that part of the liberty which lies within the Circular Road.

We have already mentioned (pp. 74, 75) the Acts under which the liberties were originally lighted, which were revived by the 23, 24 Geo. III. c. 54, for 21 years from the 1st of May 1784. Afterwards, by the 36 Geo. III. c. 56, s. 34, which refers to the former Acts, and recites that the liberty of St. Sepulchre's "has been and now is without lamps to light the same," it is enacted, that the senechal, by and with the approbation of the grand jury of the liberty, "shall have full power and authority to erect and fix lanterns or lamps, of such dimensions, and at such distances, and to continue for such periods, and to remove or take down the same, as to him and them shall seem most fit, and to apportion and levy the expense thereof upon the inhabitants of said liberty in such manner as ministers' money is now raised within the same, and likewise shall have full power to pave and cleanse the said liberty, and apportion the expense thereof in manner aforesaid." This Act was temporary, but made perpetual by the 40 Geo. III. c. 62.

MANORIAL
JURISDICTION.
Coroner.

Constable of the
Ward.

Inspector of Lights.

The Grand Jury.

Secretary of Grand
Jury.

Collector.

Traversers of Pre-
sentments.

Paving and Repair-
ing, Cleansing and
Lighting.

MANORIAL
JURISDICTION.

A trifling annual presentment of £5 is made by the last grand jury towards cleansing the streets of the part of the liberty outside the Circular Road.

A portion of the liberty outside the Circular Road is lighted under the last grand jury presentments, as already stated. The lighting is now by gas supplied by contract, but for several years after the introduction of gas into the interior of the city, this district remained without the advantage of the improved lighting.

Court-house and
Prison.

A commodious Court-house and a Prison have been recently built by the Archbishop, for the use of the liberty, and to this prison all persons arrested under the process of the court are committed. The prison is occasionally visited by the seneschal, and is stated to be kept clean and in repair. The male and female prisoners are separated; each have a common hall.

The marshal of the court is keeper of the prison. The number of prisoners varies considerably; the greatest number is generally at the approach of the sitting of the insolvent debtors' court.

The number of pauper prisoners is very small. This is partly attributable to the present seneschal's practice of enforcing the payment by the creditor of the weekly allowance of 2s. 6d., called "groats," provided for prisoners confined for debt under £10 by the 7th sec. of 7, 8 Geo. IV. c. 59. These pauper prisoners are maintained partly by the light bread, and other provisions, and the produce of light weights, &c., seized by the market juries and not re-adjusted; any deficiency is supplied by the Archbishop.

Clerk of the Mar-
ket and Weigh-
master.

The Clerk of the Market is appointed by the Archbishop, during good behaviour. He holds his appointment under seal, ratified by the dean and chapter of Saint Patrick, under which he is designated "head bailiff of the seneschal courts, of the liberties and lordships and manor courts, clerk of the markets, &c." He takes an oath of office before the seneschal on his appointment; the same person is always appointed Assay-master or Weigh-master within the liberty.

His duty as clerk of the market is to superintend the markets within the liberty, and to accompany the market juries on their inspections.

As assay-master or weigh-master, he inspects and regulates the scales, weights, and measures, and affixes the Archbishop's seal to authenticate them, besides which he keeps a public crane for the weighing of all merchandise brought there. He has an office called the clerk of the market's office, where he has three clerks and three scale porters under him; the latter are sworn before the seneschal.

He has a power of appointing a deputy. The present weigh-master acts in person; he was deputy to his predecessor.

He has no fixed salary, but derives his emoluments from fees on the craning of goods, and the stamping and sealing weights and measures. He takes

2d. for weighing and branding each cask of butter for exportation (under Butter Act).

1d. for weighing each coal (of 56 lbs.) of butter.

1d. per draft for laid.

1d. per draft for bacon, three fitches to the draft.

1d. per draft for hams (nine hams to the draft).

1d. per barrel of corn.

These fees are taken by him as weigh-master.

As clerk of the market he receives the following fees on sealing, signing, and adjusting weights and measures:—

s.	d.	lbs.
1	3	for each weight of
0	10	" " " " " " " " " " " "
0	8	" " " " " " " " " " " "
0	6	" " " " " " " " " " " "
0	4	" " " " " " " " " " " "
0	4	all lower weights.

2d. for sealing and signing each measure of whatever size.

On copper measures the charges are—

s.	d.	gals.
1	0	for a measure of
0	6	" " " " " " " " " " " "
0	3	for all inferior measures.

The fees taken by this officer, particularly those which he exacts as clerk of the market, are excessive in amount. We think it enough, here, to refer to our observations on similar exactions made in other places, particularly in our Report on the Borough of Armagh, pp. 682, 683, where the legality of them is fully discussed.

All weights and measures within the liberty are systematically required by him to be brought into his office and sealed once a year; if not brought in, and on the visit of the clerk of the market and market juries found deficient, they are seized. The standard weights by which they are adjusted are kept in the court-house. They were purchased in London at the expense of the Archbishop. An appeal is sometimes made to the seneschal. The income of the clerk of the market from this source is about £200 a-year. The present possessor of the office is by the terms of his appointment bound to pay £30 a-year to his predecessor (who was superannuated) during his life.

Incidental Emolu-
ments.

Besides these fees of office the present weigh-master and clerk of the market has, under a particular arrangement made between him and the late Archbishop of Dublin, a stallage rent on the use of stores in the weighhouse payable by those resorting to it. There was previously no public weighhouse within the liberty, and the Archbishop induced the clerk of the

market to take a lease of the present weighhouse, and get it fitted up for the use of the public; agreeing that on his death, or resignation, his successor should have the power of taking possession of it for the same public use, on the payment of the sum expended on its improvement, which was ascertained and limited in amount. It is convenient for the public. A public scale and weights, compared with the standard weights, are kept there. He has also a profit on the sale of weights and measures which have been seized as light, and readjusted.

In the year 1827 a *Batter Tender* and Cooper was, for the first time, appointed by the Archbishop of Dublin for the liberty of St. Sepulchre's. From a return made by him to the Government and ordered by the House of Commons to be printed in 1829, it appears that his emoluments for the year 1828 amounted to £100.

Batter Tender.

By the 3d section of the 27 Geo. III. c. 46, (the General Market Jury Act,) it is enacted, that the marshals of the liberties of Saint Sepulchre's, and of Thomas Court and Donore respectively, should summon and return to the seneschals of the said liberties respectively, at the Easter and Michaelmas courts leet to be held for said liberties respectively in every year, upon summons to be issued to the respective marshals of said liberties by the respective seneschals thereof, 36 of the principal inhabitants of each of said liberties; 12 of whom should be sworn in open court as a Market Jury for each of said liberties, by the seneschals of said liberties respectively at the Easter and Michaelmas courts leet for said liberties, one by one, that he should well, truly, and diligently execute the office of a market juror in said liberty, within three miles of the Circular Road round Dublin, without favour or affection, malice or ill will, to any person or persons whatsoever. And the said market jurors for the time being for the said liberties of Saint Sepulchre's, and Thomas Court and Donore respectively, or any four or more of them, were thereby empowered and required at reasonable hours to visit the markets, storerooms, working houses, cellars, and shops, as well of bakers as other people in such liberties respectively, as far as three miles from the Circular Road round Dublin, where bread, provisions, or victuals should be sold, and to inspect the quality and weight of such bread, provisions, and victuals, and likewise to examine the scales, weights, and measures, in said liberties; and in case said jurors respectively, or any four or more of them, should find any unsoundness or bad bread, provisions, or victuals, or any bread, provisions, or victuals, fraudulently or illegally made up, or bread deficient in weight, or not having the baker's name thereon in legible characters, or any fraudulent scales, or any weights or measures not agreeing in weight and contents with the standard weights and measures established by authority in said liberties, or any weights or measures not sealed by the respective clerks of the market belonging to the Lord Archbishop of Dublin and the Earl of Meath, or any provisions or victuals in the hands of any foreteller; then and in every such case, the said jurors, or any four of them respectively, were thereby required and empowered to seize such bread, provisions, and victuals, and the person or persons exposing the same to sale, or claiming to be the owner or owners thereof, and likewise all fraudulent scales, and all weights and measures not agreeing with the standard weights and measures established by authority in said liberties, or not sealed by the respective clerks of the market of the said Lord Archbishop of Dublin and the said Earl of Meath, and immediately, or as soon as conveniently could be, to carry or cause to be carried such bad provisions and victuals, person or persons, scales, weights, or measures, before the seneschal of such liberty for the time being, who was thereby empowered, besides condemning the articles seized, to impose at his discretion any penalty not exceeding £5 on such person or persons, and to commit to prison for non-payment.

Market Juries.

Directions are also given by the Act, for the disposal of the fraudulent provisions or weights so seized, and of the fines imposed, amongst the poor of the parish, and the prisoners of the liberty marshalsea.

The seneschal is empowered to impose a penalty of £4 on jurors not attending. The jurors are required to continue in office from leet to leet; four of them form a quorum. The jurors are exempt from service more than once in the year.

By the 4th section of the same Act, the register may be appointed to perform these duties in absence of seneschal; he generally is the officer who acts.

These market juries are now regularly sworn at each court leet and perform their prescribed duties, accompanied by the clerk of the market or his deputy, visiting occasionally the villages of Finglass, Ballyogan, and even Tallaght, which is beyond three miles from the Circular Road, but within the liberty. A difficulty is sometimes experienced in procuring the attendance of jurors, the duty being a disagreeable one; and it is therefore sometimes found necessary to enforce their attendance by fine. The duty, however, is on the whole stated to be satisfactorily performed.

The bread and other provisions seized are disposed of, first, in remunerating the scale porters at a certain rate in value per day, and the remainder is distributed, according to the directions of the Act, amongst the poor prisoners of the liberty marshalsea, if any; if not, amongst a certain number of poor persons placed on what is called the poor list of the liberty. The jurors sometimes assist in the distribution; but the duty generally, in fact, devolves on the register.

The mode of remunerating the scale porters is very objectionable.

If light or unsealed weights, false scales or measures are seized, the light weights are sometimes sold as broken iron to the public, and sometimes to the clerk of the market, who, after re-adjusting them, re-sells them, from which is derived part of the profits of his office. If not light, but merely unsealed, they are generally returned to the owner on his properly sealing and payment of the expense and fees. The produce of the old weights is applied to carriage hire for the jurors in their visits to distant parts of the liberty, and by the second section of the Market Jury Act to relief of the poor prisoners. When the fund has been adequate, beds and blankets have been bought for the poor in the marshalsea.

MANORIAL
JURISDICTION.

The exercise of the power of seizing weights, as not conformable to the proper standard, or as not being sealed by the clerk of the market of the liberty, conferred by these sections of the 27 Geo. III. c. 46, on the market juries of the liberties of St. Sepulchre's, and of Thomas Court and Donore, was recently questioned, and has been made the subject of a judicial decision in the Court of King's Bench in the case of *Doyle v. Durlington*, reported in 2 Hudson and Brooke's Reports, p. 293, in which case the court fully recognised the general authority of the market juries of the liberty of St. Sepulchre's in these respects, under that Act, as still subsisting, notwithstanding the new Act for uniformity of weights and measures, 5 Geo. IV., c. 74.

Fairs, Markets,
Tolls.

The charter of Charles I. gives to the Archbishop the right of holding two Fairs within the manor of St. Sepulchre's, and a Market with Tolls in St. Kevin Street, every day in the week except Friday and Sunday, and in St. Patrick Street on Friday.

The fairs are not held, nor are any tolls collected; but there are the following extensive markets within the jurisdiction of the liberty, viz.:

Kevin Street Market,
Patrick Street Market, and
Spitalfields Market.

This latter, though held within the liberty, and still under the seneschal's authority, and visited by the clerk of the market and market juries, is one of the city markets, and has been already alluded to under that head.

Kevin Street
Market.

Kevin Street Market is the principal market, south of the river Liffey, for the sale of the produce of the county of Wicklow and the adjoining parts of Kildare and Dublin, and one of the great supplies of the city. It is a hay and straw market on two days in the week, (Tuesday and Saturday,) and on two other days a butter and corn market: large quantities of fowls, hams, and potatoes are sold there. A considerable part of this produce is exported to England.

By a return furnished by the clerk of the market, it appears that the average weekly sales, during a period of seven years, ending 1894, were—

Of butter, 700 casks per week, or 36,400 per annum.

Dead fowls, in value from £400 to £1,600 per week, during the season; besides live fowls.

Of oats, 150 barrels per week.

Of potatoes, 40 barrels per week.

Of hay, 100 loads, (each 4 cwt.)

Of straw, 40 loads, (each 4 cwt.)

The hay and straw market is held in the open street, which is not so convenient as might be desired; but no better accommodation, it is stated, can be had in the immediate neighbourhood, without considerable expense; and, by the charter, the markets must be held in Kevin Street.

The weigh-house is situated here, and affords sufficient accommodation for the public; the circumstances under which it has been provided, have been already detailed.

The weighing of the hay and straw sold at this and other markets in the city and liberties, is regulated by 4 Geo. I. c. 11, s. 22, 11 Geo. II. c. 11, s. 10, and 25 Geo. II. c. 15. It continued to the period of our inquiry to be the practice at Kevin Street to sell, as already mentioned, small loads of only 4 cwt. each, to the great waste of time, labour, and expense; but there has been lately a weighing-machine erected in front of the market-house, which it is hoped will lead to an amendment of the practice.

A penalty of 2s. 6d. a load and forfeiture is levied under one of these Acts (25 Geo. II. c. 15, s. 9) for fraudulent or light loads, and is sometimes enforced by the clerk of the market. One half of the produce of the sale and penalty, after deducting expenses, is given to the informer, and the other half to the poor of the parish.

The conviction must be had before the seneschal, which, from his not being always at hand, is attended with public inconvenience.

Patrick Street
Market.

Patrick Street Market, which is held under the Charter of Charles I., is an extensive flesh-market. It is partly in the liberty, and partly in the city jurisdiction. It is much frequented by the poorer classes of the inhabitants of the city. Its appearance is not creditable to the authorities of either liberty or city, partly, perhaps, owing to the conflicting jurisdiction of both. The situation is convenient.

LIBERTY OF MANOR
OF THOMAS COURT
AND DONORE.

The Liberty, or Manor of Thomas Court and Donore, is situated partly in the county of the city, and partly in the county of Dublin; Thomas Court being within the city boundaries, and Donore in the county, of which it was made a separate barony by the 13, 14 Geo. III. c. 34, s. 2. It lies to the south of the city, adjoining the liberty of St. Sepulchre's, on the west.

It comprises the greater part of St. Catherine's parish and the centre of St. Luke's, including, within its limits, upwards of forty streets and lanes of the city of Dublin, as built upon, and about 22,000 of its poorest inhabitants.

The following streets and parts of streets are stated by the marshal to be within the manor of Thomas Court:

Thomas Court, from the Court House to St. Catherine's church.
Thomas Street, south side from Thomas Court to Meath Street.
Meath Street, to Coombe.
Hansbury Lane, from Street to Thomas Court.
Earl Street (south), ditto ditto.
Cole Alley, ditto to Pimlico.
Elbow Lane, ditto ditto.

Engine Alley, from Street to City Boundary.
 Crostlick Alley, ditto ditto.
 Flag Alley, ditto ditto.
 Coombe (north side), from Ash Street to Pimlico.
 Pimlico.
 John Street, from Pimlico to Summer Street.
 Summer Street, to Marrowbone Lane.
 Pool Street, from John Street to Brathwaite Street.
 Brathwaite Street, from Summer Street to Pimlico.
 Tripoli, near Court House.
 Marrowbone Lane, as far as Donore Boundary.
 Taylor's Lane, off Marrowbone Lane.
 School Street.
 Crane Street, to Boundary Stream, Colman's Brook.
 Ransford Street, from Thomas Court to Portland Street.
 Portland Street.
 Bond Street, Grand Canal Harbour.

And the following Streets and Lanes and parts of such in the Manor of Donore :

Coombe (south side), from a certain boundary on Cross Puddle to Ardee Street.
 Skinner's Alley, from Coombe to New Market.
 Fecdam's Alley, ditto ditto.
 Beabazon Street, ditto to Beabazon Row.
 Beabazon Row, from Beabazon Street to New Market.
 Ardee Street, from Coombe to Mill Street.
 New Market, from Comber Street to Ward's Hill.
 Mill Lane, from New Market to Mill Street.
 Ward's Hill, from New Market to New Row.
 New Row, from Coombe to Mill Street.
 Mill Street, from New Row to Ardee Street.
 Mill Lane, from New Market to Mill Street.
 Sweeny's Lane, off Mill Street.
 Tanner's Row, from ditto.
 Black Pits, from New Row.
 Chamber Street, from Ardee Street to Ormond Street.
 Ormond Street, from Weaver's Square to Cork Street.
 Weaver's Square, from Ormond Street to Brown Street.
 Brown Street, from Weaver's Square to Love Lane.
 Love Lane, from Cork Street to Green Villa.
 Cork Street, from Ardee Street to Dipping Bridge (Boundary).
 Parcel Place (Boundary).
 Harold's Cross (ditto) part Earl of Meath, part Archbishop of Dublin.

Thomas Court is nominally divided into four wards; viz.

Upper Coombe Ward,
 Lower Coombe Ward,
 Thomas Court Ward, and
 Pimlico Ward;

but these divisions are now of no practical utility.

The liberty was originally created by a Charter from King John, granted to the monastery of Thomas Court. On the dissolution of the monasteries, Henry VIII. in the thirty-fifth year of his reign (1585) granted the possessions of this monastery of Thomas Court to the ancestor of the Earl of Meath, now lord of the manor, and confirmed to him and to his heirs all the privileges of the ancient Charter. It is now popularly called the Earl of Meath's Liberty. Most of those privileges have fallen into disuse.

The 25 Geo. III. c. 14, s. 63, which limited the amount of money to be raised at each presenting term on the baronies of the county of Dublin, specified the sum of £144. 10s. as the extent to which the county grand jury might assess the barony of Donore.

The 33 Geo. III. c. 56, ss. 66, 67, empowered the grand juries of Thomas Court and Donore to present money to repair the foot and carriage ways within the barony of Donore, and to contract for such repairs; but provided, that this should not exonerate the barony from the payment of its proportion of presentments on the county, at large.

The Officers of the liberty are :

A Seneschal,
 A Register,
 A Marshal,
 Clerk of the Market, and
 Weighmaster.

Courts Leet are still held before the seneschal at Easter and Michaelmas, when grand and market juries are sworn in; the latter under the authority of the 3d section of the 27 Geo. III. c. 46, (the Market Jury Act, already mentioned.)

The grand juries do not now exercise the powers of taxation given by the 33 Geo. III. c. 56, the greater part of the liberty being within the Circular Road, and, as such, placed within the jurisdiction of the Dublin Paving Board, by the 47 Geo. III. (Loc. & Pres.) ss. 2, cap. cix, as stated above, p. 76.

The functions of the grand jury are now confined to the presenting of nuisances, and appoint-

MANORIAL
JURISDICTION.

ing of petty constables to the four wards of Thomas Court; the latter duty is merely formal, as the constables, though sworn, and though they receive their warrants signed by the seneschal, do not act. The presenting of nuisances is still found beneficial, as from the decayed and decaying state of that part of the town, danger might arise from the falling down of old houses, &c., which the occasional exercise of this power prevents. The grand jury personally inspect the nuisance, and if their presentation be filed by the seneschal, which is necessary, it is abated; unless the danger is removed by the owner repairing the premises, which usually occurs. The grand jury continue in office six months, and is generally composed of respectable persons possessed of property in the district. The seneschal has on one occasion found it necessary to enforce attendance by fines.

Besides the court leet, the seneschal holds a court for the trial of causes by civil bill, and a court of record for all pleas, where the reality is not concerned, to an unlimited amount. The nature of these two jurisdictions is similar to that already described as belonging to the liberty of St. Sepulchre's.

Attorneys of any of the superior courts are permitted to practise here without the necessity of a special admission, as in St. Sepulchre's.

The number of summonses and attachments issued, and of cases tried, and decrees pronounced in the last three years, are as follows:

Date.	Summonses Issued.	Attachments Issued.	Cases Tried.	Decrees signed.
1831	309	4	229	112
1832	240	3	154	99
1833	208	0	143	61
Total	757	7	526	272

From the 5th of January, 1831, to the 28th of December, 1833, the total number of decrees and attachments issued was 208; of these were executed—

Decrees against the body	144
" goods	60
Attachments against the body	1
" goods	3

Decrees are often left in the hands of the plaintiffs, who receive the amount by weekly instalments.

The highest sum for which a summons had issued, was £75; in one instance a summons was issued for 2s., but the practice was interdicted by the seneschal, who obliged the party to pay his own costs.

The great majority of cases is for sums under £1, and about one-fourth of the entire number for sums under £2.

Attachments have issued for between £200 and £300; only one attachment, issued within the last three years, proceeded to final judgment; it was for a sum of £27. 13s. 1d. Judgment was had by default; the writ issued on the 3rd of August, and by the course of the court, execution might have been had on the 7th of September. The taxed costs in this case amounted to £13. 10s. 2½d.

The costs at the civil bill side of the court are regulated by the Act giving the jurisdiction, and already detailed in the report on the court of St. Sepulchre's.

The present seneschal, considering the costs oppressively high on small sums, has reduced them on all sums under £2 to 5s. 6d., being a reduction of 3s. on the statutable costs. Hearings are never permitted. There is no regular process-server in this or any of the manor courts; but the seneschal has empowered the court-keeper to act as such in all cases, and to receive a fee of 6d. for his trouble from the plaintiff, which is not recoverable against the defendant. Proof of service of the process must be made by the court-keeper.

Court House.

There is a Court House belonging to the liberty. Lord Meath has recently expended £200 upon it: it is convenient, and in good repair.

Seneschal, how ap-
pointed.

The Seneschal is appointed by the Earl of Meath during good behaviour; he has no salary; his emoluments arising from the court fees amount to £.

The present seneschal, Thomas L. Kelly, Esq., is a barrister; he has been appointed a magistrate for the county since his appointment as seneschal.

He has a power by the charter of appointing a deputy, of which the present seneschal has not availed himself. He sits at eight o'clock every Wednesday morning. Sometimes the business has occupied the whole day, and an adjournment has taken place, but usually it does not occupy an hour. Besides presiding as judge in this court, he occasionally visits the markets in person; and there is an occasional appeal to him from the decision of the clerk of the market and market justices: all seized provisions are distributed under his directions.

Register, how ap-
pointed.

The Register is appointed by the seneschal; he is a practising attorney of the superior courts. He has no salary, and his emoluments, which arise from fees, are under £20 a year.

Marshal, how ap-
pointed.

The Marshal is appointed by the seneschal; his fees, which are 1s. on entry of the process, and a small per centage on the execution of the decrees of the court, amount to about £20 a year. On the civil bill side they are regulated by the Act; under attachments they vary from 6d. to 10d. in the pound on the produce of the sale.

If goods are seized under execution, they are brought to the "marshal's store," a public office near the court-house, the rent of which is paid by Lord Meath; they are sold at the end of four days if the debt is not paid.

The marshal resides there, and claims storage for all the goods in his custody.

If the execution be against the person, the debtor is brought to the county gaol at Kilmainsham, if taken in Donore which is in the county, or to the city gaol at Newgate if taken in Thomas Court which is in the city portion of the liberty.

The marshal sometimes gets a shilling fee for a certificate on the discharge of a person from custody. There was formerly a marshalsea for the liberty; but it has been abolished since the Prison Act, 7 Geo. IV. c. 74.

The number of commitments within the last three years has been forty-four.

In that period only six prisoners applied for the statutably pauper allowance.

The Clerk of the Market is appointed by the seneschal; he has similar duties, and his emoluments are derived from the like source, as those of the clerk of the market in the liberty of St. Sepulchre's.

Clerk of the
Market.

The following (which are alleged to be the ancient fees) are the fees for sealing and adjusting weights: they vary somewhat from those in St. Sepulchre's, but seem equally questionable in point of legality. The list is posted both in the court-house and office of the clerk of the market.

	s.	d.		s.	d.
112lb. metal	2	6	112lb.	0	8
56lb. do.	1	3	56lb.	0	4
28lb. do.	1	0	28lb.	0	4
14lb. do.	0	8	14lb.	0	4
7lb. do.	0	6	7lb.	0	2
4lb. do.	0	6	4lb.	0	2
2lb. do.	0	4	2lb.	0	2
1lb. do.	0	4	1lb.	0	2

MEASURES.

	s.	d.		s.	d.
One gallon	0	6	Half pint	0	2
Half gallon	0	4	Naggin	0	2
Quart	0	2	Half naggin	0	2
Pint	0	2			

The emoluments are about £40 a year; a portion of them is derived from a privilege given the officer of adjusting and sealing weights which are found to be slightly defective, or unsealed by accident, and not from fraud. The practice is objectionable, as giving the officer a direct personal interest in the seizure.

The Markets within this liberty are not of the same importance as in St. Sepulchre's. Meath Market, in Hansbury Lane, is the only flesh market of any extent; and the hay and straw market, held lately in New Market, is a very trifling one. A public weigh-house has been established there recently by the Earl of Meath, but is seldom resorted to.

There is a butter-crane in Thomas Street within the liberty, which being united with that of the city of Dublin, is called the United Butter Crane. Lord Meath, under the authority of the 52 Geo. III. c. 134, s. 28, appoints a Weighmaster to this butter crane, who receives the fees of the office. By returns made to Parliament, and ordered to be printed by the House of Commons, 16th March, 1829, these fees amounted, on an average of the then last seven years, to £193. 8s. 1½d. a year.

Weighmaster.

There is a grant of a fair to be held at Donore (Rot. Pat. 26 Car. II. p. 4, m. 6, 7), and of tolls by a former patent of Elizabeth; but the fair is not held, nor are the tolls collected. Lord Meath has under his patent a right to hold markets on Tuesdays and Fridays, and four fair days in the year. None are held.

The market juries of the liberty are stated to be of a respectable class, and useful to the public; but it is not always easy to procure an attendance of jurors, and fines are sometimes imposed to enforce it: they do not visit the whole extent of their jurisdiction; they are always accompanied by the clerk of the market. The seized provisions and produce of unsealed and fraudulent weights are distributed by the seneschal under his own directions every Wednesday to some of the charitable institutions of Dublin, there not being any prison within the district to which they could be sent under the directions of the Market Jury Act. A portion of these seizures is also distributed weekly, sometimes oftener, amongst a number of persons placed in what is called the "Poor List" by the seneschal. The clerk of the market or market juries do not receive any remuneration for the discharge of this branch of duty; but a portion of the seized bread or other provisions is always given to the scale porters by way of wages, there being no other mode of remunerating them: this is very objectionable.

The same complaint is made here as in the liberty of St. Sepulchre's, with respect to the interference of the lord mayor in the exercise of his magisterial functions; and it is found equally harassing to the inhabitants of the district, and prejudicial to the public at large. Each of the last three lord mayors claimed jurisdiction over the Thomas Court portion of the liberty, as appertaining to the city of Dublin. On one occasion the lord mayor asserted his authority as a justice of the peace of the county. Two different instances lately occurred where inhabitants of the liberty were compelled to have their weights sealed both by the seneschal and by the lord mayor, and to pay the fee for sealing to both. This claim of jurisdiction by the corporation is of ancient date.

Disputes with Lord
Mayor.

MANORIAL JURISDICTION.
LIBERTY OF THE DEAN AND CHAPTER OF ST. PATRICK.

The Liberty of the Dean and Chapter of St. Patrick is a small district, partly within the city boundaries, and partly in the county of Dublin; it once formed a part of the liberty of St. Sepulchre. It was formerly the parish of St. Patrick, and was erected into a separate liberty, and a collegiate church, at a very remote period. It is known by the name of the Liberty of St. Patrick's Close, the Precinct or Close of St. Patrick's Cathedral, but more popularly by the name of the Deanery. It contains the cathedral church of St. Patrick, and annexed to it the parochial church of St. Nicholas without, including parts of Patrick Street and Kevin Street, Patrick's North and South Close, Glanselough Alley, Myler's Alley, Mitre Alley, Canon Street, Reide Street, from opposite Peter Street, where the Liberty of St. Sepulchre terminates, to the house at the corner of Bull Alley (part of which house is in the city, and part in the deanery, the shop being divided by the boundary line), thence down to Patrick Street, one or two houses on the opposite side of which are within the boundary.

It forms part of the barony of St. Sepulchre (by the 13, 14 Geo. III. c. 34), in the county of Dublin, except a very small part near Bull Alley, towards the north-east, gained to the city bounds, it is said, by encroachment. The population is small and very poor. There are not more than 24 good houses in the entire deanery; and the whole extent is about 5½ acres.

The exclusive privileges which have been long enjoyed within this liberty are not traceable to any distinct source, and are claimed to exist by prescription. The dean and chapter have long exercised the power of holding courts-leet at Easter and Michaelmas, and appoint their own seneschal. These powers and privileges are recognised by several Acts of the Irish Parliament, and, until the year 1832, the grand jury of the court-leet were summoned by the seneschal, and regularly met to appoint upon the inhabitants of the deanery district the due proportion of grand-jury men leviable upon them by the Term grand jury of the county of Dublin, of which the deanery formed a part. This power has since been taken away; and the deanery grand jury having, in fact, for a long time previously, no other duty to perform, have not since met. A court for the recovery of debts was formerly held before the seneschal; but no such court has been held for several years, and this liberty affords a sort of sanctuary against the payment of small debts. Dishonest debtors are known to seek shelter within this district from the adjoining liberties of St. Sepulchre, and of Thomas Court and Donore, and also from within the city of Dublin boundaries, thus escaping all those jurisdictions, to none of which they are amenable after ceasing to reside within them.

There is still a Seneschal, J. D. Clarke, Esq. He is appointed by the dean and chapter of St. Patrick's. He is a practising barrister, and receives a salary from the dean and chapter of £10, *lata currency*, per annum. He has not any duties to perform as seneschal.

A register and marshal are also appointed; but since the discontinuance of the grand juries these officers have no salary or emoluments.

The register has a privilege of a seat, with the seneschal, in St. Patrick's cathedral.

A constable was formerly appointed, who received £1 a-year from the grand jury.

The inconvenience of this petty jurisdiction has been long felt. The Archbishop of Dublin has frequently attempted to resume his jurisdiction over this district, as part of his ancient manorial possessions, but his attempts have always been resisted, successfully, by the dean and chapter. It appears to have been the intention of one time (1757) of the Archbishop of Dublin to prefer to Parliament a bill for the extinction of this liberty, as injurious to the public interests; but, on the dean and chapter undertaking to defend their rights, the intention seems to have been abandoned. For a full account of these differences we refer to *Mason's Antiquities of St. Patrick's Cathedral*, p. 20.

MANOR OF GLANSHEVIN, OF GRANGE GORMAN.
Limits of.

This manor comprehends a considerable portion of the modern city of Dublin. By a return from the register it is stated to contain, to the north of the river Liffey, the whole of the wealthy and populous parish of St. George (including within it Mountjoy Square and several of the adjacent streets) as far as the north side of Frederick Street, Great Britain Street, from the Rotunda, and the north side of Summer Hill; the parish of Grange Gorman, within which are George Gorman Lane, Manor Street, Prussia Street, Anghrim Street, the populous village of Phibsborough, which may be considered a part of the city itself, and the parish of Glonshevin. Its limits are also said to extend over the barony of Coolock, which comprehends the villages of Hoorth, Ballyke, Raheny, Artane, Clontarf, Richmond, Drumecondra, Santry, Cloughran, and St. Margaret's, many of which are very populous; the barony of Castleknock, containing the village of Blanchardstown and parish of Castleknock, Berinstown, and, to the south of the river, the important villages of Kingstown, Killybeg, Dalkey, Stillorgan, and other places of minor note as far as Bray, all in the barony of Rathdown, are alleged by the seneschal to be included, and jurisdiction is exercised over them; and, in addition to this extensive district, extending six or seven miles to the north of Dublin, and nearly ten miles to the south, over which the jurisdiction of the manor court is stated to have been actually exercised from time immemorial, it is considered by the seneschal that the jurisdiction, although not claimed, includes the city of Dublin itself. We have not been able to obtain a copy of the charter, which, under the 21st sec. of the 27 Geo. III. c. 22, should be lodged with the clerk of the peace; but the seneschal informed us that the exact boundaries of the liberty are not laid down in the charter from which the jurisdiction is derived otherwise than as enumerating the several manors included therein; the names having, he says, become obsolete, it would be difficult now to ascertain from them the precise limits of the ancient jurisdiction.

The authority under which this jurisdiction is exercised is stated to be a Charter granted by King James I. (1603) to the then newly-incorporated body, the dean and chapter of the cath-

Clarke,

dual of Christchurch, who are lords of the manor of Glasnevin, and the other manors within the liberty. This charter is alleged to contain reiterations of charters of Henry VIII., Mary, and Edward, granted to the prior and convent of the cathedral church of the Holy Trinity, to whom the present corporate body succeeded, and whose possessions they obtained on the Reformation; and to confirm all the former grants made to the convent.

The power of holding courts-leet given by the charter, and the criminal jurisdiction, if ever exercised, have fallen into total disuse; but, it is said, the records show entries of the holding of courts-leet at no very distant period. The civil jurisdiction is now the sole business of the manor court, the officers of which are—

A Seneschal,
Register, and
Marshal.

The latter has a bailiff under him.

The Seneschal is appointed by the dean and chapter of Christchurch at their will and pleasure, but he generally holds for life. His duty is to preside as Judge of the manor court. He is not paid any salary by the dean and chapter; his emoluments arise entirely from court fees. These now amount annually to at least £300, and are increasing with the business of the court. The seneschal has the power of appointing a deputy, which appears to have been always exercised. The deputy is a barrister, and dissatisfaction was expressed at his appointment, he being an occasional practitioner in the court. The present seneschal, Henry Cole, Esq., was deputy to his predecessor at the time of his appointment, which took place in 1827. He is a barrister, and one of the divisional police magistrates of the city of Dublin.

The Register is appointed by the dean and chapter, and the Marshals appointed by the seneschal. Their respective duties resemble, in every respect, those already described as belonging to the like officers in the manor courts of St. Sepulchre, and Thomas Court and Donore, except that, there not being any courts-leet now held within the manor of Glasnevin, no duty in connexion with that branch of jurisdiction is performed by them.

The emoluments of the register from court fees are about £90 per annum, besides other incidental advantages; those of the marshal about £50 a-year.

The marshal gives security in two sureties for £50 each.

The principal, and indeed the only jurisdiction now exercised within the liberty worthy of notice, is that of holding the Civil Bill Jurisdiction given to the Dublin manor courts by the 7 Geo. IV. c. 41. The ancient course of proceeding by copies and attachment of goods, although still occasionally exercised, it is said, beneficially to the suitors, has, since these enactments, been almost totally abandoned, and it is discouraged by the seneschal, as he alleges, on account of the costs, which are as high as those of the superior courts. The seneschal sits for the hearing of civil bill cases on every Friday in each week, at half-past nine o'clock, in Dorset Street, within the Circular Road, and at three o'clock every second Friday at Kingstown, about six miles on the south side of Dublin, to which the sitting of the court for the district has been transferred by the present seneschal from the Black Rock, where it was formerly held. The jurisdiction is unlimited in point of amount, and, with respect to the nature of the action, unrestricted, but in fact no case touching the realty is entered upon. The records contain instances of trials for £200, and the present seneschal frequently disposes of cases to a large amount, to the extent of £60 and £70; but the great proportion is of cases under £5, and generally for servants' wages. Bail are required to be resident within the manor.

The following return from the register shows the quantity of business done in the three years 1831, 1832, and 1833:—

No. of Civil Bill Processes issued in the Year 1831.	Sums in 1832.	Sums in 1833.	Total Number of Processes issued for the last three Years.
About 1,112	964	997	3,112
No. of Cases actually entered for Trial in 1831.	Sums in 1832.	Sums in 1833.	Total Number of Cases entered for Trial the last three Years.
976	897	941	2,637
No. of Appeals in 1831.	Sums in 1832.	Sums in 1833.	Total No. in three Years.
25	19	25	70
(About ten of which were received, the greater number without prejudice.			
Rehearings in 1831.	Sums in 1832.	Sums in 1833.	Total No. in three Years.
12	14	6	32
(These rehearings were in order to prevent appeals.			

MANORIAL
JURISDICTION.

There has been but one trial of a record during the last three years, and about four courts of inquiry; in these cases the jurors are paid.

The highest sum sued for which a civil bill was brought during the last three years was £67 14s. 2d., but there have been various processes issued for sums above £10.

The register says he often gives processes to poor persons who are unable to pay.

Rehearings.

Rehearings of a case are encouraged; this is said by the seneschal to be on the recommendation of Lord Plunket, when Chief Justice of the Common Pleas, as a course more satisfactory than the appeal given by the statute. On the rehearings the case is heard as a new case, with new fees payable to the seneschal and other officers of the court. There are about ten attorneys registered on the records of the court, and none others can practise under the record jurisdiction; but all attorneys of the superior courts can practise at the civil bill side.

Court-house.

There is no regular Court-house within the manor; and in consequence of this defect the seneschal sits both at Dorset Street and at Kingstown surrounded by the jury, the suitors, and the public, in a common public house, to the scandal of the administration of justice, and to the great discredit of all parties whose duty it is to prevent so uneasily an exhibition. The seneschal states that he has been prevented from having a court-house built by an expectation that the Legislature would abolish the manor-court jurisdiction; but it must be admitted that a more suitable place than a public house should be procured in the mean time for holding a court of justice. The rent of the apartments is paid by him. The Bishop of Kildare, who is Dean of Christchurch, has been memorialled by some of the inhabitants on the subject without effect.

Interference of
Lord Mayor.

Here, as in the liberties of St. Sepulchre, and of Thomas Court and Donore, the suzerainty of the corporation and of the seneschal are sometimes found in collision; not as in the liberties, with respect to the market jury jurisdiction, for none such is exercised in Grange Gorman, but with respect to the jurisdiction of the court. Not long since the seneschal and register were summoned by the president of the Court of Conscience to his tribunal, and a decree pronounced there against the register, for fees taken in the seneschal's court. The claim was dismissed as against the seneschal, but enforced against the register.

Prison.

There is no Prison or Marshalsea now; there was formerly. All prisoners committed under the decrees of the court are sent to the county goal at Kilmainham.

MANOR COURT OF
GRANGE GORMAN.

The whole course of administering justice in the Manorial Court of this liberty was the subject of much complaint in evidence before us. It was alleged that the juries were of a very inferior class of persons, generally labourers and servants, (a class particularly objectionable in this court, where the suits instituted are, for the most part, for the recovery of wages,) and it was added that they were not always sober while performing their functions—a charge to which the localities of the courts, both at Dorset Street and Kingstown, being public houses, may, perhaps, have given rise. Charges of extortion were made against the inferior officers of the court, one of whom, a former marshal, was admitted to have been dismissed for misconduct in this respect. It was alleged that the amount of the decree, which is sometimes lodged with the register on occasion of appeals, was not afterwards forthcoming when required by the successful party. Complaints were made that the marshal's store, to which goods seized under the court process were brought, was not sufficiently made known to the suitors; and that, there being but one in the extensive district comprised within the liberty, goods might be brought from very distant places to it, to the great inconvenience, and perhaps loss of the owner; that immediate executions were permitted to issue on the decrees of the court, whereby the party might be deprived of the benefit of the appeal given by the statute. The seneschal himself was inculpated in these charges, not only for tolerating their various alleged abuses, but for issuing decrees signed by himself, and left in blank to be filled up by his deputy or register. All these charges and insinuations were indignantly denied by the seneschal.

MANOR OF KIL-
MAINHAM.

The Manor of Kilmainham lies west of the city of Dublin, embracing Irwin Street, part of James's Street, and other minor streets, forming continuous portions of the city, between the boundaries of the city, properly so called, and the Circular Road. No portion of it is within the county of the city; it extends westward into the county as far as Chapelizod and Lucan.

Lord Cloncurry is lord of the manor, and appoints the seneschal. The present seneschal, John Finlay, Esq., is assistant barrister for the county of Leitrim. He holds a court for the trial of civil bills under the recent statutes, sitting in the county court-house at Kilmainham, about six times every quarter, on days previously fixed and notified by the seneschal.

The quantity of business is very trifling, not exceeding one hundred causes in the year. The jurisdiction is unlimited, but the greater part of these actions are for sums under £5. The court is alleged to be preferred to that of the chairman of the quarter sessions, who also sits at Kilmainham. The greater frequency of its sittings, and its having the advantage of trial by jury, are stated as the reasons for this preference.

Registered Mar-
shal.

The same person fills the situation of Register and Marshal of the court, to which he was appointed by the seneschal, on condition of receiving only the fees of the marshal. These, as well as the other court fees, are those given by the 25 Geo. III., the old Manor Court Act. The emoluments of this officer are about £13 a-year. The present register and marshal is also the register of the manor court of Grange Gorman.

The Local Taxation of these liberties is principally of four kinds: viz. *First*, that which is peculiar to the liberty of St. Sepulchre's; *Secondly*, that to which parts of some of these liberties are subject as composing portions of the county of the city of Dublin; *Thirdly*, that to which other parts of them are subject as composing portions of the county of Dublin; *Fourthly*, that to which parts of them are subject as composing portions of the city of Dublin as bounded by the Circular Road.

The first, second, and third are different kinds of grand jury taxation, and have been mentioned under that head, at p. 99 of the Report, and in this Appendix.

It has been already stated that certain parts of the liberty of St. Sepulchre's, including the liberty of the deanery of St. Patrick's and the liberty of Donore, were created separate baronies of the county of Dublin, and the proportions of grand jury cess leviable upon these districts were fixed.

The mode of applotting and levying the amount, which was different from that prescribed for the other baronies of the county, was directed by the 46th section of the 26 Geo. III. c. 14. This section enacted that the treasurer of the county should cause warrants to be delivered to the seneschals of the respective liberties, setting forth the sums to be raised, and requiring them to pay same to the treasurer four days before each Easter and Michaelmas term; the seneschals were empowered to appoint two of the inhabitants of the district to applot the amount of the warrant on the several householders and landholders; and the seneschals were empowered to compel the collector or churchwardens of the district, who collected the minister's dues or watch-money, to levy the sum applotted.

But now, by the 2 Will. IV. c. 13, the county grand jury appoint collectors for these, as for the other baronies of the county, to whom the treasurer issues his warrant, and the collectors are bound to deliver a transcript of the warrant to the seneschal, whose duty it is to summon the inhabitants, requiring them to meet and choose applotters to applot the cess, which is to be applotted, raised, and levied, in the same manner, and subject to the same regulations, as in the other baronies of the county.

The taxes affecting these liberties as composing portions of the city within the Circular Road, have already been mentioned under various heads, as under the head of Police, p. 61 of the Report; Paving, Cleansing, and Lighting, p. 72; the Commissioners of Wide Streets, p. 108; the Foddell River Tax, noticed p. 117, principally affected portions of the liberties; the general regulations of the city respecting the Supply of Water have been mentioned under the head Pipe Water Revenue; in which regulations this peculiarity exists, that the liberties of St. Sepulchre's, Thomas Court, and Donore, are exempted out of the district within the Circular Road, wherein the corporation of Dublin were authorized to extend their works and lay down main pipes.

Supply of Water.

The sixth section of the Act which made this exception, 26 Geo. III. c. 50, empowered the corporation at any time, on a petition from two-thirds of the inhabitants of any street or lane in the liberty of St. Sepulchre's, to lay down pipes, and convey water thereto, and to enforce the payment on each house, in such street or lane, of the sum chargeable on houses in the city of Dublin.

In St. Sepulchre's.

The 22d section of the 19, 20 Geo. III. c. 13, recites, that the Earls of Meath, lords of the manor of the liberty of Thomas Court and Donore, had for many ages been seized and possessed of part of the water-course of the river Dodder, beginning at the place called the Tongue of said river, which divides said water-course between the liberty and the city of Dublin, and were annually at a very great expense in repairing the banks of said river, and putting in pipes for the convenience of the inhabitants of the liberty; and that the inhabitants had not of late been sufficiently supplied with water, occasioned by persons damming up and stopping the current of the water, breaking down and destroying the banks, ditches, and fences, quarrying and raising stones near the banks, making flood-gates, holes, cuts, and putting in pipes, making sewers, and drawing off the water of the water-course of said river, and by privately and secretly affixing to and inserting ferrules or branches into the water-course, or main pipes of the liberty, and otherwise diverting the water, and suffering the same to run to waste without the knowledge, privilege, or licence of the Earl of Meath, his agents or officers appointed for taking care of the said water; and that many persons throw in, wash, dip, soak, heat, and steep, within the water-course, linen, cotton coloured with dye stuffs, and skins, garbage, and commit several other nuisances to corrupt and foul the water, to the hazard and danger of the lives, health, and safety of the inhabitants.

In Thomas Court
and Donore.

To prevent such offences the Act then imposed on every person so offending a penalty of 20s., one moiety to be paid to the use of the Blue-coat Hospital, and the other moiety to the informer, to be recovered before the seneschal of the liberty, or before any of his Majesty's justices of peace for the county of Dublin, or county of the city of Dublin, where the offence should be committed.

The supply of water to the inhabitants of this liberty from this water-course appears to remain a matter of private regulation between the lord of the liberty and his tenants; it was stated to us that his Lordship was under the obligation of supplying pipe-water for the premises occupied by his tenantry.

Liberty Fountains.

The poor of the district, however, suffered considerably from the want of an adequate supply of water; and with the view to the removal of so great an evil, in the year 1816, by the 56 Geo. III. c. 142, a sum of £6,000 (Irish currency) was granted for the purpose of constructing Fountains in the Liberties of the city of Dublin, and for the supplying of the poor inhabitants with water.

In August, 1818, Alderman John Alley, (then lord mayor of the city,) Major Alexander Taylor, and Alderman Mark Blonson, (the two latter being commissioners of paving

MANORIAL
JURISDICTION.

for the city,) were appointed commissioners for erecting fountains in the Earl of Meath's liberties.

Their estimate of the expense appears to have amounted to £7,790, 12s. 10d., exceeding the amount of the grant to the extent of £1,790, 12s. 10d., for which, it is alleged, the Government undertook to provide, upon the expenditure of the grant.

Besides this expenditure in the actual construction of the works, a permanent annual charge was incurred for water and for ground to form a basin or filter; and an agreement for the former was entered into with the Grand Canal Company for the consideration of £120 per annum; Government, as we were informed, at the desire of the company, guaranteeing the payment of it; and for the basin a lease was taken by the commissioners of a piece of ground in Whitehall-street, at £25 per annum, the payment of which was also, it is stated, guaranteed by the Government, by whom both these rents have since been paid.

Two other annual charges were established at the same time—the salary of a treasurer £30, and of a secretary £20, both, it is alleged, sanctioned and paid by Government in like manner, so that the province of the commissioners was confined to the disbursement of the grant of £6,000 in the construction and maintenance of the works.

In 1829, the commissioners first appointed being all deceased, and as the fountains erected by them being the only channel for supplying with pure water the inhabitants of that very populous neighbourhood, the Lord Lieutenant appointed the present commissioners of paving to superintend the fountains in the liberties, which trust they accepted.

The expenditure was accounted for before the commissioners of imprest accounts, and the balance in favour of the public at the close of the account for the year ended 5th January, 1829, appears in the 18th report of those commissioners, p. 12, to have been £394. 6s.

The subsequent published accounts state the following disbursements:—

Year ended 5th January, 1830.	£. s. d.	£. s. d.
Paid for plumbers' work, and repairs to fountains, &c.	49 19 6	49 19 6
Year ended 5th January, 1831.		
Paid commissioners of paving for repairing openings over water-works	34 15 11	
For repairs of fountains and water-pipes	31 14 11	
Sundry works at the basin and tank	180 5 0	
William Tustin, for estimating, &c., the works at the basin	9 0 0	
Salary to basin-keeper, &c.	15 0 0	
		270 15 10
Year ended 5th January, 1832.		
Paid commissioners of paving, &c., for repairs over openings made in the street	3 5 4	
For repairs of fountains, water-pipes, &c.	39 18 6	
Salary to basin-keeper and turncock	10 0 0	
		53 4 7
		373 19 11
Balance in favour of the public		20 6 1
		£394 6 0

The commissioners stated to us that at the time of our inquiry their account stood as follows:—

Debt due at the time of their appointment, 29d May, 1829, and subsequent expenses since paid	£. s. d.
Balance	390 8 8
	5 17 4
	394 6 0
Debt since contracted and not paid	45 1 8
	£41 4 4

Deficiency to meet outstanding claims £41 4 4

The commissioners represented the state of the fund, by letter, in January 1833, to the Government; and in reply to their representation they were informed that the cost of maintaining the said fountains should be defrayed from local funds, and that the Lords of the Treasury would not lay an estimate before Parliament for such purposes.

Under these circumstances the commissioners have questioned whether the fountains in the Earl of Meath's liberty are such as come under their control and management as commissioners of paving; whether they are empowered, as such, to apply the supply of water for which they pay, under the 90th section of the 47 Geo. III., cap. 109, the annual sum of £150 (Irish) to the corporation of the city of Dublin for the supply of water to fountains or conduits, which, by the 86th section of that Act, they were empowered to erect in any place within the Circular Road; and whether, as commissioners of paving, they can defray the cost of erecting or maintaining such fountains, or of maintaining the agreements with the Grand Canal Company, and for the rent of the ground occupied by the basin, out of the revenue derived from the paving and lighting tax.

Remarks.

Having detailed the origin, nature, and practice of these several manorial jurisdictions so

far as they appeared to us to relate to the municipal authority of the corporation of Dublin as actually exercised, or in any altered state of the corporation likely to be exercised over these districts, we shall conclude by submitting a few general remarks upon them. They are all remnants of the feudal polity in which they originated, the object of which was to make a powerful individual, or ecclesiastical corporation, responsible for the good order of the particular district which was their private property, and for which purpose it became necessary to invest those individuals or corporate bodies with the extraordinary powers which they possessed under their charters, and any encroachment upon them seems to have been carefully guarded against in the subsequent grants of the crown to the City. (See charter of John, p. 3.) From the earliest period to which our records reach, we find these peculiar jurisdictions productive of jealousies and perpetual hostility: these records attest the constant interference of the authority of the Crown, or, in those days, the still more formidable power of the Pope, to settle their disputes, either about boundaries or jurisdiction. Originally, in all probability, both were defined with sufficient accuracy; but in progress of time, and in the advance of improvement, the districts adjoining the city, which at first were valueless, became inhabited, and, perhaps, objects of contention for the feudal services which the inhabitants were called upon to perform. But, whatever may have been their utility in former days, it appears evident that they are productive of great present inconvenience, and that these manorial jurisdictions are not suited to the altered circumstances of modern times.

As a mere topographical division, whether for the purposes of taxation, local government, or the administration of justice, nothing can be more incongruous and inconvenient. At the time of their formation, in all probability, the streets of the city were confined to the space comprised within its walls, and these several liberties were principally agricultural districts adjoining. Now, large portions of the city, as built upon, are comprised in the same districts with rural districts of great extent, some at very remote distances from Dublin, and even in different counties. Others embrace large portions of what is popularly and properly, though not legally, the city of Dublin. The wealthy parish of St. George, containing Mountjoy Square and several of the handsemet streets of Dublin, is within the manor of Grange Gorman, while the liberties of St. Sepulchre, and of Thomas Court and Drooge, include the majority of the poorest of its population. For some purposes those portions of the liberties and manors within the Circular Road are, as has been noticed, placed by statute within the city of Dublin, and under the municipal authority, while for other purposes they are still excluded; and so ill ascertained is the extent of their jurisdiction, that the seneschal of one of them (Grange Gorman) claims an authority over the entire city of Dublin itself, while the lord mayor has directed summonses from his Court of Conscience to the officers of the seneschal's court for acting within their proper jurisdiction, as a usurpation on the authority of the corporation.

The collision of magisterial authority between the seneschal and market jurors of the liberties on the one hand, and the corporate functionaries on the other, has also been already referred to. It is superfluous to remark how discreditably such scenes are to the community in which they occur; yet, from the nature of these manorial jurisdictions, and the irregular boundaries of the city, they seem inevitable. With the best intentions to discharge an important public duty over what ought naturally to be his province, the lord mayor (perhaps inadvertently) passes the confines of one of these manorial jurisdictions, in which the seneschal and his market jurors claim exclusive cognizance. Breaches of the peace thus sometimes have taken place between those who are sworn to be its preservers, and the inhabitants of the district are harassed by a conflicting authority, and sometimes have been twice taxed for the same purpose under the alleged sanction of the law.

The defects in the original constitution of the manor-court jurisdiction, and the abuses which are known to exist in such courts in many parts of Ireland, have been long a subject of complaint, and have been pointed out in many of our local Reports. The Dublin Manor Courts have not, however, shared generally the same censure with the other manor courts in Ireland; partly, perhaps, from the circumstance of their being more open to public scrutiny than those in the interior of the country, but much also, as we apprehend, from their being always under the superintendence of a professional Judge, more fitted by his education and habits for the discharge of such a duty, as well as bound, from regard for his character, to a more rigid observance of it. However, as has been seen, neither are the Dublin Manor Courts altogether free from objection and complaint. The provisions of the Manor Court Acts are not always complied with. In no instance is the patent creating the manor lodged with the clerk of the peace, as required by statute.

We have no hesitation in saying that it is desirable that, in any new arrangement of the municipal authority of the city of Dublin, these local jurisdictions should be either abolished, or put on a totally different footing.

It is to be remembered that almost all these local courts have, in the adjudication of questions of property, an unlimited jurisdiction in point of amount, and unrestricted as regards the nature of the action, except that generally they cannot enter on questions affecting real property.

Under the respective charters or patents creating them, the jurisdiction in criminal matters extends to almost all offences; and although the exercise of this power is now unknown, the power is still claimed, and up to the year 1803 was actually put in force in the liberty of St. Sepulchre.

In two of these manorial jurisdictions courts-leet are still held, where grand juries are sworn, and under the directions of the seneschal exercise the power of abating nuisances, thereby affecting property in a considerable degree, and one of these leet grand juries (St. Sepulchre's) makes presentments, taxing the inhabitants within their jurisdiction to a large annual amount.

MANORIAL
JURISDICTION.

The very important powers exercised by the market juries sworn within these liberties have been already noticed in detail.

All these varied and extensive powers are exercised directly, or controlled by an officer appointed by an irresponsible individual, or ecclesiastical corporation. The most unfit persons might thus, at caprice, or for the personal advantage of an individual, be appointed to preside in a court having almost unlimited power over the persons and property of the King's subjects. The mode of remunerating these officers by fees is very objectionable, and has already been condemned by the Legislature as a mode of payment to the highest judicial officers.

We are not insensible to the great advantage which, as cheap local tribunals, these manor courts afford to the poorer classes; but, in recommending their abolition, we would suggest, as a substitute for them, that an extended jurisdiction should be given to the Recorder; that it should be rendered imperative on him to sit at least once a week for the trial of civil bills; that his jurisdiction should be assimilated to that prescribed for the assistant barristers; that residence of the defendant, alone, should be required to give jurisdiction; that there should be a scale of fees, gradually ascending in a certain ratio, to be paid into the Treasury, and not to the Judge; that process-servers should be appointed as in the Assistant Barristers' Court, who should give security for their good conduct; that the power of attaching goods should be placed under restriction; that the Marshal's stores should be in a public place; and that, for the convenience of the suitors, the Recorder should sit alternately at the north and south sides of the river.

Suitable Court-houses should be built for the purpose, and the reprehensible practice of holding a court for administering justice in public houses should be abolished. Such would be an ample provision for the city; and with respect to those parts of the liberties outside the Circular Road, and within the county of Dublin, the chairman of Kilmainsham might, under similar restrictions and powers, sit in different districts of the county, as at Howth and Kingstown, Swords and Rathcool.

Under such regulations, the collisions of authority which now disgrace the city would no longer ensue; and the burdens of taxation, which now press unequally on different parts, would be equalized. The administration of justice to the poor would be placed in the hands of competent and responsible tribunals, and a uniform system of local government would be established in this large metropolis.

ERRATA AND ADDENDA

TO THE

REPORT ON THE CITY OF DUBLIN.

Page 2, paragraph 5. In the list of parishes insert "St. Mary" and "St. Mary's, Donnybrook."

Page 6, paragraph 26. The charter described as granted in the thirteenth year of the reign of George II. ought to have been stated as granted in the thirteenth year of the reign of George I.

Page 38, line 53. For "each" read "one."

Page 46, lines 29, 30, 31. *Delete* "The general period for which the sessions have been hitherto adjourned is one month, never for any shorter period; but adjustments have been made for five or six weeks, which is represented as being considerably longer than in any former recorder's time;" and read as follows: "With respect to the Sittings and Adjustments of the Sessions, the evidence given by the present recorder before the Select Committee of the House of Commons on Municipal Corporations (in 1853) was as follows:—

"5378. Does the recorder attend once a month?—I have not every month since my appointment as recorder in the month of March 1852, except on one occasion, when I was prevented by illness.
"5379. What is the average duration of those monthly Sessions?—During the quarter months the court sits, or, at least, I, as recorder, sit the greater part of each quarter month. At those sittings the court takes cases where parties are in custody as well as where they are out on bail; besides which the court sits, or has sat since the abolition of the present recorder, every month for the trial of prisoners, and at every sitting the court delivers the gaol.

"5380. Have you now any arrears of business in your court?—None.
"5381. When you first took office did you find it in a different state?—Yes, I found a large arrears in business for both sessions.

"5382. Is the quantity of business such as to render the adjournment from month to month expedient?—I think it expedient in consequence of the large number of prisoners to be tried.

"5383. Has that practice been introduced by you?—Yes, the court used to sit at irregular periods, and I have established the practice of sitting from month to month; and as each session I continue sitting till the cases are entirely cleared off prisoners.

"5384. How many days' business, generally speaking, are the monthly sittings?—Generally four or five consecutive days."

The statement of the officer of the court upon the same subject was as follows:—

"There are now four General Quarter Sessions held in the year, and the adjournments begin thus:— Mr. Walker was recorder when I came into office. The court then generally sat once a fortnight by adjournment.

"Each sitting generally lasted for a day. There were occasions when it might be shorter or longer.

"It frequently happened as Mr. Walker's time that an arrest took place, but it was very trifling. *Arrangements were made for trying the prisoners as soon after committed as conveniently could be.* A day was taken just as to the sitting of the court as the day after which prisoners who came in should not be tried. The substantial arrest was being made principally at those persons who came in after that fixed day, and their trial was postponed to the next Session. The general day of sitting was *every second Tuesday*. The sittings after the day fixed before trial was only two or three days. That was a generally unaltered arrangement. If a party, either prosecutor or prisoner, wished to have a trial brought on, arrangements would be made to have it a trial brought on. The average number of cases in the calendar at each sitting, and depend of its course or try, was 20 to 25. The calendar was generally, I think, made up on Saturday night. I have never known Mr. Walker of any case taken to sit more than one day, no matter what the weight of the calendar was. I do not know whether that was a rule or not. We generally sat through the calendar in one day.

"The court sat more frequently after Sir James Graham came into office. He sat more than one day, consecutively. He had no regular system of adjourning.

"The adjournments were in some instances, to a longer period than when Mr. Walker was recorder. There was a considerable arrest at his death, but at Mr. Walker's death, that arrest was never got out of which Sir James Graham was recorder. Some of what Sir James was to do was to arrest, he left in arrears; there were not weekly cases. There was an arrest of weekly cases at Mr. Walker's death, because he appointed Sir James Graham his deputy, and he got rid of all custody cases, and tried also some bad cases, while he was deputy, the arrest consisted of bad cases. Sir James Graham was about seven years recorder. There were some individual bad cases in arrears at Sir James's death, which he found satisfactory at Mr. Walker's death.

"I think there were adjournments in Sir James Graham's time to three weeks—*not longer*. He has come up in the intervals between his terms of the court. He never adjourned for a whole circuit. He did not clear the gaol at each sitting. He did not always dispose of the calendar then ready. He sometimes sat two days, consecutively. There have been instances in which he sat three days, consecutively, but rarely. In point of practice, he has sat one, two, or three weeks. Sir James Graham did not allow sufficient time, in his sittings, to get rid of all the cases for trial. That irregularity of the adjournments continued during the whole time of Sir James's recordership. The present somewhat increased, in point of business, but in very remarkable degree, in Sir James's time; and he, doubtless, had a slower method of doing business than Mr. Walker. Even still in 1854 was, perhaps, the number of days in the year in which the Criminal Court sat.

"The arrears were numerous at that time, almost in every day of every week; matters as that respect have not much changed. There was always quite sufficient business in the fortnightly sittings, in Mr. Walker's time, to occupy a day; and always business, in Sir James's time, to occupy two days during the days he appointed.

"Many of the offences tried at the Recorder's Court are provided. Green persons are sent to the Reformatory, with a view to their improvement. I understood that both there and in the Reformatory they receive moral and religious instruction. Prisoners before trial are, generally speaking, confined in Newgate unless in cases of very young persons or females, when the magistrates, sometimes, send to the Reformatory. I am not aware of the individual management of Newgate prison; I understood there is a subcommittee attached to the gaol. I believe it to be important that the management in Newgate, before trial, should be as efficient as possible, with a view to the prisoner, if guilty, being sent to those places where there is a probability of his improvement. It is generally supposed that Newgate is a very bad place for the confinement of prisoners.

"At present there are twelve sittings in the year. There are four General Quarter Sessions only in the month of January, April, July, and October; the days are fixed, and to be found in the Directory. At those sittings all business ready for the court is transacted. These Quarter Sessions last several days. January Sessions end about the end of the month, and an adjournment of a month takes place, ending in the latter end of February, from thence to the latter end of March, and then to the Quarter Sessions of April. These are, generally speaking, some days intervening between the Adjourned Sessions of the latter end of March and the Quarter Sessions of April. There are four sessions commencing on the quarter-days; these are the longest sessions in the year, and at the end of each quarter the business is all disposed of. In the last adjournment the only business to be done is the cases which accrue in the interval and during that

"See the lamentable condition of this gaol, and the evils consequent upon the not more frequently disposing of the custody cases stated above, p. 54.

sittings. There is no business whatever left undispensed of at the end of those sessions. There are some but costly cases dependant on the Adjourned Sessions, unless it should happen that a last case was specially fixed for that adjournment. The bill cases occur only at the Quarter Sessions. The longest period a person can be kept in goal previous to trial is a month, generally speaking, and that month is reckoned from the day of the prisoner's commitment. The usually more greatly expeditious over both cases; I think in the preparation, at all events, of law to see.

"The arrangement of trying cases has provided since the present recorder dropped of the great arena which subsided at his appointment. Two sittings he cleared by sitting three or four days together in the week and he got rid of it. Then, as I recollect, lasted between one and two years.

"These new arrangements were made, I believe, about two or three years ago, previous, as I recollect, to the present recorder being made a Member of Parliament, and immediately after his getting rid of the arena. The uncertainty of the time of the sittings was a subject of general complaint amongst the aldermen, grand jury, justices, and several other persons: some known period was very much wished for. I knew that complaint to be made in Mr. Walker's time. In his time the complaints were made generally with relation to bill and traverse cases. As to these, all was immediately at the time of trial.

"There is more certainty at present than in Mr. Walker's time. There is, generally speaking, a day fixed for hearing the bill cases at the General Quarter Sessions. The costly cases being then tried, in consequence of the previous adjournment having to close, sometimes not many days intervening. The usual number of bill cases, at each General Quarter Sessions, is from 60 to 100. I think they generally consume two or three days. What I mean by saying that the Quarter Sessions last to the end of the month is, that they are the heaviest sessions, there being civil bills, judgments, and appeals tried by the recorder, after disposing of the bill cases and costly cases; and after trying the civil bills and appeals, he again resumes the hearing of costly cases, which, when the sessions commence (which is sometimes the case) on the 12th, 14th, or 15th of the month, protrude the session to near the end of the month. The Civil Bill Court sits on the 12th or 15th of the month, the business generally occupies two days.

"There are some cases of offences against witnesses, as, for instance, of perjury, in which it is inconvenient to have the trial postponed to the next Adjourned Sessions.

"The average number of costly cases at each of the adjourned sittings, is from 150 to 180. They are generally disposed of in three or four days.

"The civil bills and civil bill sittings never take more than two days.

"The longest interval between two adjournments within the last two years, was more than five, and less than six weeks. I think there was no interval as long as that while either Mr. Jones Groves or Mr. Walker was recorder."

In page 32, line 8. After "appointed," add, "according to the 3d section of the 31 Geo. III. c. 16, by the prothonotaries of the Courts of King's Bench and Common Pleas, the Clerk of the Pleas of the Exchequer, and the town-clerk of the city for the time being, or any three of them, and removable by the recorder for misbehaviour. In case of his not being so appointed, this officer, by the 4th section of that Act, is to be appointed."

In the same page, line 10, in lieu of "paid on such proceedings in the Civil Bill Courts of Assistant Barristers," read "firmly paid on proceedings by civil bill before the Judges of Assize under the 2 Geo. I. c. 11, s. 10.

In page 76, line 34, for "s. 30" read "s. 3."

In page 116, line 39, for "St. Thome" read "St. Mary."

At p. 154, between the paragraph ending "as other does," and that beginning "The execution of these duties," insert,

Besides the fees upon coal vessels of 3s. 6^d, said to be in consideration of the tubs, scales, and weights furnished, the water-bailiffs have also exacted another charge of 1s. for "slings," without which the tubs used in weighing would be useless. The only difference made as to this charge is, that it is not enforced unless the party actually takes the slings; the other fees are taken whether the tubs, &c., are supplied or are not.

At p. 179, 12 lines from the bottom, insert,

Among the usual receipts sums have been received for premiums on debentures issued at times when, owing to the credit of the corporation, and the state of the money-market, their securities were above par; these sums were either allowed by the Bank of Ireland, or obtained through the stock-brokers, Messrs. Gibbons and Williams, as follows:

			Debentures.	£.	s.	d.
1821.	Nov. 24, Bank	1 per cent. premium on	31	-	-	0
			19	-	-	0
1822.	Jan. 12, "	5	20	-	-	0
	June 8, G. and W.	5	30	-	-	0
	" Bank	5	20	-	-	0
	" 29, G. and W.	5 1/2	20 (less commission.)	106	16	4
	July 6, Bank	5 1/2	20	-	-	0
	" 20, "	5 1/2	10	-	-	0
	Sept. 14, G. and W.	5 1/2	30	-	-	0
	Oct. 12, G. and W.	5 1/2	45	-	-	0
1823.	July 26, G. and W.	5	6 (less commission.)	29	5	0
	Aug. 7, G. and W.	5	4 ditto	-	-	0

255

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